

ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 4, 1889.

UNDER PROVISIONS OF CHAPTER 5, TITLE 10 OF THE CODE, AND CHAPTER 114,
ACTS OF THE 17TH GENERAL ASSEMBLY.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
GEO. E. ROBERTS, STATE PRINTER.
1889.

LIST

Of the principal officers of the railroads of the State, with post-office address.

BURLINGTON & NORTHWESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—John T. Remy, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON & WESTERN.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
General Superintendent—John T. Gerry, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN.

President and General Superintendent—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary and Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York City.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brooksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—W. P. Brady, Cedar Rapids, Iowa, and Geo. Goodell, Estherville, Iowa.

CENTERVILLE, MORAVIA & ALBIA (Operated by the Keokuk & Western.)

General Manager—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

CENTRAL IOWA.

Receiver—E. L. Dudley.
Treasurer for Receiver—Seth Zugg, Marshalltown, Iowa.
General Manager—C. H. Acker, Marshalltown, Iowa.
Acting Chief Engineer—G. A. Pruden, Marshalltown, Iowa.
Auditor—M. C. Healion, Marshalltown, Iowa.

CHICAGO & NORTH-WESTERN.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—M. L. Sykes, New York City.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Banborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Superintendents of Iowa Divisions—Marcellus Hopkins, Boone, Iowa, and Hugh M. Hughes, Eagle Grove, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY.

President—W. W. Baldwin, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—H. B. Stone, Chicago.
Secretary—J. H. Sturgis, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
Superintendent—C. M. Levey, Keokuk, Iowa.
Chief Engineer—E. M. Gilchrist, Keokuk, Iowa.
Auditor—J. H. Sturgis, Keokuk, Iowa.
General Attorney—H. H. Trimble, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago.

CHICAGO, BURLINGTON & QUINCY.

President—C. E. Perkins, Burlington, Iowa.
Second Vice-President—H. B. Stone, Chicago.
Secretary—T. S. Howland, Boston, Mass.
Treasurer—J. C. Peasley, Chicago.
General Manager—E. P. Ripley, Chicago.
General Superintendent—J. D. Bestler, Chicago.
Chief Engineer—Geo. C. Smith, Chicago.
Auditor—J. L. Lathrop, Chicago.
Superintendents of Iowa Divisions—W. C. Brown and O. E. Stewart, Burlington, Iowa;
 J. B. Maxon, Ottumwa, Iowa; J. H. Duggan, Creston, Iowa.
Real Estate and Tax Agent—M. B. Walker, Chicago.

CHICAGO, IOWA & DAKOTA.

President—John Porter, Eldora, Iowa.
Vice-President—David Secor, Winnebago City, Minn.
Secretary—A. H. Chase, Forest City, Iowa.
Treasurer—H. N. Brockway, Forest City, Iowa.
General Manager—John Porter, Eldora, Iowa.
Auditor—W. S. Porter, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL.

President—Roswell Miller, Milwaukee.
Vice-President—Frank B. Bond, New York.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Hanne, Milwaukee.
General Manager—Roswell Miller, Milwaukee.
General Superintendent—A. J. Earling, Milwaukee.
Chief Engineer—D. J. Whittemore, Milwaukee.
General Auditor—J. P. Whalling, Milwaukee.
Assistant General Auditor—W. N. D. Winne, Milwaukee.
Assistant General Superintendent—W. G. Collins, Minneapolis, Minn.
Assistant General Superintendent—D. A. Olin, Racine, Wis.
Superintendents of Iowa Divisions—H. R. Williams, Chillicothe, Mo.; R. B. Campbell, Marion, Iowa; C. A. Goodnow, Dubuque, Iowa; Wilbert Irwin, Minneapolis, Minn.; C. A. Corgrave, Mason City, Iowa; L. B. Beardsley, Sioux City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC.

President—R. R. Cable, Chicago.
Vice-Presidents—David Dows, New York, and W. G. Purdy, Chicago.
Assistant to the President—A. Kimball, Chicago.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Manager—E. St. John, Chicago.
General Superintendent—H. F. Royce, Chicago.
Auditor—F. W. Porter, Chicago.
Superintendents of Iowa Divisions—John Givin, Des Moines, Iowa; C. L. Ewing, Trenton, Missouri; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL & KANSAS CITY.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—William Lewis Boyle, New York.
Secretary—M. C. Woodruff, Dubuque, Iowa.
Treasurer—W. B. Bend, St. Paul, Minn.
General Manager—Jno. M. Egan, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—M. C. Heallon, St. Paul, Minn.
Superintendent of Iowa Divisions—Geo. C. Michael, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA.

President—Marvin Hught, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 52 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.

CHICAGO, SANTA FE & CALIFORNIA.

President—Wm. B. Strong, Boston, Mass.
First Vice-President—C. W. Smith, Boston, Mass.
Second Vice-President—A. A. Robinson, Topeka, Kansas.
Third Vice-President—J. F. Goddard, Chicago.
Secretary—Ohas. S. Sweet, Chicago.
Assistant Secretary—Chas. S. Tuckerman, Chicago.
Treasurer—D. L. Gallup, Chicago.
Assistant Treasurer—G. L. Goodwin, Boston, Mass.
Manager—J. F. Goddard, Chicago.
General Superintendent—D. J. Chase, Chicago.
Chief Engineer—A. A. Robinson, Topeka, Kansas.
General Auditor—Jos. W. Reinhardt, Boston, Mass.
Auditor—Chas. S. Sutton, Chicago.
General Solicitor—Geo. W. Peck, Topeka, Kansas.
Comptroller—Jno. P. Whitehead, Boston, Mass.
Superintendent of Iowa Division—C. L. Nichols, Ft. Madison, Iowa.

CLARINDA & ST. LOUIS.

Receiver—F. M. Gault, Council Bluffs, Iowa.
Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor and Cashier—W. L. Bedison, Council Bluffs, Iowa.

CROOKED CREEK.

President—Walter C. Wilson, Webster City, Iowa.
Vice-President—George Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Webster City, Iowa.
Treasurer—Jacob M. Funk, Webster City, Iowa.
General Manager—Walter C. Wilson, Webster City, Iowa.
General Superintendent—George W. Post, Lehigh, Iowa.
Auditor—Samuel McClure, Lehigh, Iowa.

DES MOINES & KANSAS CITY.

President—M. V. B. Edgerly, Springfield, Mass.
Vice-President—John C. Newton, Des Moines, Iowa.
Secretary—B. F. Kauffman, Des Moines, Iowa.
Treasurer—Walter H. Wesson, Springfield, Mass.
Assistant Treasurer—Theo. C. Sherwood, Des Moines, Iowa.
General Manager—John C. Newton, Des Moines, Iowa.
General Superintendent—John C. Newton, Des Moines, Iowa.
Auditor—Theo. C. Sherwood, Des Moines, Iowa.

DES MOINES & NORTHWESTERN.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—G. M. Dodge, New York City.
Secretary—A. N. Denman, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
Superintendent—Geo. W. Ogilvie, Des Moines, Iowa.
Auditor—J. M. Miller, Des Moines, Iowa.

DES MOINES UNION.

President—G. M. Dodge, No. 1, Broadway, New York.
Vice-President—James F. How, St. Louis, Mo.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—F. M. Hubbell, Des Moines, Iowa.
General Superintendent—J. B. Van Dyne, Des Moines, Iowa.
Auditor—D. Y. Van Dyne, Des Moines, Iowa.

DUBUQUE & SIOUX CITY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—E. C. Woodruff, New York.
Secretary—A. G. Hackstaff, New York.
Assistant Secretary—E. P. Skene, Dubuque, Iowa.
Treasurer—Henry DeWolf, Chicago.
Assistant Treasurer—E. P. Skene, Dubuque, Iowa.
General Manager—E. T. Jeffery, Chicago.
General Auditor—J. C. Welling, Chicago.
Superintendent—M. Gilles, Dubuque, Iowa.

FT. MADISON & NORTH-WESTERN.

President—J. C. Atlee, Fort Madison, Iowa.
Receiver—Chas. A. Gilechrist, Ft. Madison, Iowa.
General Superintendent—Chas. A. Gilechrist, Ft. Madison, Iowa.
Chief Engineer—J. G. Gilechrist, Ft. Madison, Iowa.
Auditor—M. S. Fairbanks, Ft. Madison, Iowa.

HUMESTON & SHENANDOAH.

President—James F. How, St. Louis, Mo.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.
General Superintendent—E. C. Murphy, Clarinda, Iowa.
Auditor—J. H. Ellis, Clarinda, Iowa.

IOWA NORTHERN.

President—J. S. Wylie, Davenport, Iowa.
Vice-President—D. Ryan, Newton, Iowa.
Secretary—G. Goodrich, Colfax, Iowa.
General Superintendent—D. S. Couch, Colfax, Iowa.

IOWA RAILWAY COAL AND MANUFACTURING COMPANY.

(Same as Chicago & and North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—A. G. Stanwood, Boston.
Treasurer—J. C. Peasley, Chicago.
General Manager—W. F. Merrill, St. Joseph, Mo.
Superintendent—G. M. Hohl, St. Joseph, Mo.
Chief Engineer—E. J. Blake, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.

KEOKUK & WESTERN.

President—F. I. Hughes, Keokuk, Iowa.
Vice-President—G. H. Candee, New York.
Secretary—John DeWitt.
Treasurer—C. M. Jesup, New York.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

MASON CITY & FT. DODGE.

President—Chas. H. Benedict, Room 57, Manitoba Building, St. Paul, Minn.
Secretary—Webb Vincent, Ft. Dodge, Iowa.
General Manager—Chas. C. Burdick, Mason City, Iowa.
Auditor—R. W. Eager, Mason City, Iowa.
Cashier—R. W. Eager, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS.

Receiver—W. H. Truesdale, Minneapolis, Minn.
Vice-President—J. D. Springer, Minneapolis, Minn.
Secretary—Joseph Gaskell, Minneapolis, Minn.
Treasurer—Joseph Gaskell, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Auditor—H. G. Brown, Minneapolis, Minn.
Superintendent of Iowa Divisions—H. S. Holm, Ft. Dodge, Iowa.

OMAHA & ST. LOUIS.

President—James H. Smith, 31 Nassau St., New York.
Vice-President—Henry W. Eaton, New York.
Secretary—Edward W. Sheldon, New York.
General Manager—V. M. Gault, Council Bluffs, Iowa.
Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.
Cashier—W. L. Bedison, Council Bluffs, Iowa.

OTTUMWA & KIRKVILLE.

President—J. C. Peasley, Chicago.
Vice-President—H. L. Waterman, Kirkville, Iowa.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—A. C. Hatfield, Kirkville, Iowa.
General Manager—H. L. Waterman, Kirkville, Iowa.

ST. LOUIS, DES MOINES & NORTHERN.

President—G. M. Dodge, New York City.
Vice-President—F. M. Hubbell, Des Moines, Iowa.
Secretary and Treasurer—J. T. Granger, New York City.
Assistant Secretary and Treasurer—J. S. Polk, Des Moines, Iowa.
General Superintendent—L. M. Martin, Des Moines, Iowa.
Auditor—J. H. Brinsmaid, Des Moines, Iowa.

ST. LOUIS, KEOKUK & NORTH-WESTERN.

President—W. W. Baldwin, Burlington, Iowa.
First Vice-President—J. C. Peasley, Chicago.
Second Vice-President—H. B. Stone, Chicago.
Secretary—J. H. Sturgis, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
Superintendent—C. M. Levey, Keokuk, Iowa.
Chief Engineer—E. M. Gilchrist, Keokuk, Iowa.
Auditor—J. H. Sturgis, Keokuk, Iowa.
General Attorney—H. H. Trimble, Keokuk, Iowa.
General Auditor—J. L. Lathrop, Chicago.

SIOUX CITY & PACIFIC.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York City.
Secretary—J. B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Manager—Horace G. Burt, Omaha, Neb.
General Superintendent—W. C. Halsey, Omaha, Neb.
Chief Engineer—J. E. Ainsworth, Omaha, Neb.
Auditor—J. B. Redfield, Chicago.
Superintendent of Iowa Divisions—W. C. Halsey, Missouri Valley, Iowa.

TAMOR & NORTHERN.

President—Thomas McClelland, Tabor, Iowa.
Treasurer—J. E. Todd, Tabor, Iowa.

TOLEDO, PEORIA & WESTERN.

(No report filed.)

UNION PACIFIC.

President—Charles F. Adams, Boston, Mass.
Vice-President—William H. Holcomb, Omaha, Neb.
Secretary—Alex. Miller, Boston, Mass.
Treasurer—James G. Harris, Boston, Mass.
General Manager—Thomas L. Kimball, Omaha, Neb.
General Superintendent—Edward Dickinson, Omaha, Neb.
Chief Engineer—V. G. Bogue, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Superintendent of Iowa Division—A. F. Ressegue, Omaha, Neb.

WABASH WESTERN.

President—O. D. Ashley, New York.
Vice-President—Edgar T. Wells, New York.
Vice-President—Jas. F. How, St. Louis, Mo.
Secretary—I. T. Otterson, New York.
Treasurer—Jas. F. How, St. Louis, Mo.
General Manager—Chas. M. Hays, St. Louis, Mo.
Superintendent—H. L. Magee, Kansas City, Mo.
Chief Engineer—W. S. Lincoln, St. Louis, Mo.
Auditor—D. B. Howard, St. Louis, Mo.
Superintendent of Iowa Divisions—H. L. Magee, Kansas City, Mo.

TABLE No. 1.—CONTINUED.

TABLE No. 1.
Length of Railroads, January 1, 1889, by counties, and the assessed value thereof.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair.	38,322.4	\$	225,838
Chicago, Burlington & Quincy—Creston & Northern R. R.	19,552	4,000	78,200
Chicago, Burlington & Quincy—Western Iowa R. R.	10,270	4,000	41,080
Chicago, Rock Island & Pacific—Iowa Division	8,500	12,500	106,250
Adams.	30,405		465,235
Chicago, Burlington & Quincy	26,475	14,500	383,888
Chicago, Burlington & Quincy—Creston Branch	3,930	5,000	19,650
Allamakee.	64,556		251,100
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1,610	3,000	4,830
Chicago, Milwaukee & St. Paul—Dubuque Division	36,110	5,000	180,550
Chicago, Milwaukee & St. Paul—Iowa Dakota Division	4,020	5,000	20,100
Chicago, Milwaukee & St. Paul—Waukon Branch	22,810	2,900	65,620
Appanoose.	120,576		546,102
Chicago, Burlington & Quincy—Moulton & Albia R. R.	17,970	3,000	53,910
Chicago, Milwaukee & St. Paul—Kansas City Division	22,340	3,500	78,190
Chicago, Rock Island & Pacific—Southwestern Division	29,860	8,000	238,880
Keokuk & Western—Cedarville, Moravia & Albia Ry.	28,160	3,000	84,480
Keokuk & Western—Cedarville, Moravia & Albia Ry.	7,281	3,000	21,843
Audubon.	28,44		124,080
Chicago & Northwestern—Iowa Southwestern Railway	12,28		42,280
Chicago, Rock Island & Pacific—Audubon Branch	16,36	5,000	81,800
Benton.	91,63		591,000
Burlington, Cedar Rapids & Northern—Main Line	23,01		138,060
Burlington, Cedar Rapids & Northern—Pacific Division	14,83	3,000	44,490
Chicago & Northwestern	24,84	10,000	248,400
Chicago & Northwestern—Toledo & Northwestern Railway	8,47	4,000	33,880
Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.	24,68	6,000	148,080
Chicago, Mil. & St. Paul—Kansas City Division	1,78	3,500	6,230
Black Hawk.	104,74		501,880
Burlington, Cedar Rapids & Northern—Main Line	32,74	8,000	261,920
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	30,42	3,500	106,470
Chicago, St. Paul & Kansas City—Cedar Falls Branch	7,48	3,500	26,180
Dubuque & Sioux City—Main Line	29,72	5,000	148,600
Dubuque & Sioux City—Cedar Falls & Minnesota	7,38	3,500	25,830
Boone.	81,93		465,410
Chicago & Northwestern	27,83	10,000	278,300
Chicago & Northwestern	2,25	4,000	9,000
Chicago, Mil. & St. Paul—Chicago & Council Bluffs Div.	7,83	6,000	46,980
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	3,00	5,000	15,000
Minneapolis & St. Louis	26,00		57,600
St. Louis, Des Moines & Northern	15,52	1,700	26,444
Bremer.	61,88		224,190
Burlington, Cedar Rapids & Northern—Main Line	4,18	6,000	25,080
Burlington, Cedar Rapids & Northern—Waverly Short Line	5,68	9,000	51,045
Chicago, St. Paul & Kansas City—Main Line	6,03	3,500	21,105
Chicago, St. Paul & Kansas City—Waverly Branch	26,62	3,500	93,270
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19,47	3,500	68,145
Buchanan.	61,63		302,340
Burlington, Cedar Rapids & Northern—Milwaukee Division	25,78	3,000	77,340
Chicago, St. Paul & Kansas City—Main Line	11,41	3,500	39,935
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	2,90	5,000	14,500
Dubuque & Sioux City—Main Line	24,53	5,500	134,915

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Buena Vista.	49,20	\$	346,810
Chicago & Northwestern—Toledo & Northwestern Railway	53,43	5,000	267,150
Dubuque & Sioux City—Main Line	25,41	5,500	139,725
Butler.	73,78		360,700
Burlington, Cedar Rapids & Northern—Main Line	21,07	8,000	168,560
Chicago, St. Paul & Kansas City—Waverly Branch	27,81	3,500	97,335
Dubuque & Sioux City—Main Line	24,91	5,500	137,005
Calhoun.	68,14		218,184
Chicago & Northwestern—Toledo & Northwestern Railway	85,10	4,000	340,400
Des Moines & Northwestern	39,322	2,000	78,644
Dubuque & Sioux City—Main Line	14,860	5,000	74,300
Carroll.	24,95		149,700
Chicago & Northwestern	25,41	10,000	254,100
Chicago & Northwestern—Iowa Southwestern Railway	25,44	3,500	89,040
Chicago & Northwestern—Maple River Railroad	9,30	4,000	37,200
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	24,95	5,000	124,750
Cass.	64,012		513,433
Chicago, Burlington & Quincy—Red Oak & Atlantic Railroad	3,567	4,000	14,268
Chicago, Burlington & Quincy—Western Iowa Railroad	19,089	4,000	76,356
Chicago, Rock Island & Pacific—Iowa Division	27,47	12,500	343,375
Chicago, Rock Island & Pacific—Atlantic & Southern Branch	14,71	0,000	73,560
Chicago, Rock Island & Pacific—Audubon Branch	8,18	5,000	40,900
Cedar.	87,65		543,102
Burlington, Cedar Rapids & Northern—Main Line	8,95	6,000	53,700
Burlington, Cedar Rapids & Northern—Clinton Division	28,36	5,000	141,800
Chicago & Northwestern	6,88	12,500	86,000
Chicago & Northwestern—Stanwood & Tipton Railway	3,90	3,500	13,650
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line	3,98	3,200	12,672
Chicago, Rock Island & Pacific—Iowa Division	6,88	12,500	86,000
Chicago, Rock Island & Pacific—Wilson & Tipton Branch	4,92	5,000	24,600
Cerro Gordo.	93,08		430,180
Burlington, Cedar Rapids & Northern—Main Line	10,87	6,000	65,220
Central Iowa—Main Line	31,84	5,000	159,200
Chicago, Milwaukee & St. Paul—Austin Branch	8,83	8,000	70,640
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	34,22	5,000	171,100
Mason City & Ft. Dodge	1,40	3,000	4,200
Cherokee.	55,86		242,080
Dubuque & Sioux City—Main Line	22,80	5,500	125,900
Dubuque & Sioux City—Onawa Branch	14,66	8,000	117,280
Dubuque & Sioux City—Sioux Falls Branch	18,40	5,000	92,000
Chickasaw.	59,98		246,375
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	26,33	5,000	131,650
Chicago, St. Paul & Kansas City—Main Line	27,65	8,000	221,200
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad	7,00	3,500	24,475
Clarke.	48,48		417,161
Chicago, Burlington & Quincy	38,48	14,500	558,220
Des Moines & Kansas	9,16	1,500	32,940
Clay.	87,71		170,900
Chicago & Northwestern—Toledo & Northwestern Railway	5,70	4,500	25,650
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24,81	5,000	124,050
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7,70	3,000	23,100
Clayton.	132,18		516,774
Chicago, Milwaukee & St. Paul—Dubuque Division	36,32	8,000	290,560
Chicago, Milwaukee & St. Paul—Volga Branch	42,01	3,500	147,035
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line	12,17	3,800	46,246
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	22,68	5,000	113,400
Chicago, Milwaukee & St. Paul—Elkader Branch	19,10	9,000	171,900
Clinton.	108,07		517,761
Burlington, Cedar Rapids & Northern—Clinton Division	14,61	3,000	43,830
Chicago & Northwestern	40,17	10,000	401,700
Chicago & Northwestern—Iowa Midland Railway	33,40	3,500	116,900
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	36,48	6,000	218,880
Chicago, Milwaukee & St. Paul—Clinton Branch	19,15	5,000	95,750
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line	12,28	3,200	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21,60	3,000	64,800
Crawford.	76,61		504,630
Chicago & Northwestern	31,86	10,000	318,600
Chicago & Northwestern—Iowa Southwestern Railway	1,83	3,500	6,405
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	12,90	6,000	77,400
Chicago, Milwaukee & St. Paul—Sioux City Branch	30,75	5,500	169,125

TABLE I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.		Miles of road.	Assessed value per mile.	Total assessed value.
Dallas.		105,602	8.	873,250
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	24,750	5,000	148,250	
Chicago, Rock Island & Pacific—Iowa Division.	17,500	12,500	219,500	
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	27,000	5,000	135,000	
Des Moines & Northwestern	26,672	2,000	53,344	
St. Louis, Des Moines & Northern	9,650	1,700	16,405	
Davis.	65,276		919,805	
Chicago, Burlington & Kansas City	15,400	5,500	83,900	
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	7,750	5,500	42,725	
Chicago, Rock Island & Pacific—Southwestern Division	22,850	5,000	114,250	
Wabash Western—St. Louis, Ottumwa & Cedar Rapids Railroad	26,246	3,000	78,738	
Decatur.	101,750		339,172	
Chicago, Burlington & Quincy—Charlton Branch	15,907	4,000	71,582	
Chicago, Burlington & Quincy—Leon, Mt. Airy & Southwestern.	25,639	4,500	115,375	
Des Moines & Kansas City	30,790	1,500	46,140	
Humboldt & Shenandoah	14,35	3,500	50,225	
Keokuk & Western	15,10	2,500	37,850	
Delaware.	101,09		388,092	
Chicago, Milwaukee & St. Paul—Davenport & Northwestern Line	28,98	3,200	92,671	
Chicago, Milwaukee & St. Paul—Dubuque Southwestern Line.	7,25	5,500	39,825	
Chicago, St. Paul & Kansas City—Main Line.	25,62	3,500	89,670	
Dubuque & Sioux City—Main Line	24,47	5,000	124,585	
Dubuque & Sioux City—Cedar Rapids Branch	14,08	5,000	70,400	
Des Moines.	63,003		271,735	
Burlington & Northwestern	14,10	1,500	21,150	
Burlington, Cedar Rapids & Northern—Main Line	21,18	4,000	84,720	
Chicago, Burlington & Quincy	18,019	14,500	261,711	
Chicago, Burlington & Quincy—Keokuk & St. Paul Railroad.	8,944	8,500	75,854	
Toledo, Peoria & Western	75	8,000	6,000	
Dickinson.	42,13		128,280	
Burlington, Cedar Rapids & Northern—Iowa Falls Division.	29,80	3,000	89,400	
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.	12,33	3,000	36,900	
Dubuque.	121,16		603,625	
Chicago, Milwaukee & St. Paul—Main Line	32,50	3,000	97,500	
Chicago, Milwaukee & St. Paul—Dubuque Division.	32,81	5,000	164,050	
Chicago, Milwaukee & St. Paul—Dubuque Southwestern Line.	7,79	3,500	27,305	
Chicago, St. Paul & Kansas City—Main Line	22,81	5,000	114,050	
Dubuque & Sioux City—Main Line	29,80	5,000	149,000	
Emmet.	27,97		83,910	
Burlington, Cedar Rapids & Northern—Iowa Falls Division	18,29	3,000	91,740	
Chicago, Milwaukee & St. Paul—Estherville Branch	11,75	5,000	35,250	
Fayette.	134,49		894,190	
Burlington, Cedar Rapids & Northern—Decorah Division	31	3,000	90	
Burlington, Cedar Rapids & Northern—Milwaukee Division	44,31	3,000	132,930	
Chicago, Milwaukee & St. Paul—Davenport & Northwestern	37,02	3,200	118,464	
Chicago, Milwaukee & St. Paul—Volga Branch.	18,29	3,000	54,870	
Chicago, St. Paul & Kansas City—Main Line	19,83	5,000	99,150	
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Division	6,83	3,500	23,905	
Floyd.	64,35		312,890	
Burlington, Cedar Rapids & Northern—Main Line	20,57	5,000	102,850	
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.	24,83	5,000	124,150	
Dubuque & Sioux City—Cedar Falls & Minnesota Railroad	18,96	3,500	66,360	
Franklin.	66,33		274,485	
Burlington, Cedar Rapids & Northern—Iowa Falls Division	13,49	3,000	92,970	
Central Iowa—Main Line	27,09	5,500	149,995	
Central Iowa—Belmond Branch	15,70	3,000	47,100	
Chicago, St. Paul & Kansas City—Main Line	12,62	5,000	63,100	
Dubuque & Sioux City—Main Line	1,10	5,000	5,500	
Mason City & Ft. Dodge	50	8,000	4,000	
Freemont.	70,310		234,115	
Chicago, Burlington & Quincy—Nebraska, Sidney & N. E. R. R.	20,739	4,000	82,956	
Chicago, Burlington & Quincy—Nebraska, Sidney & N. E. R. R.	12,139	4,000	48,556	
Kansas City, St. Joseph & Council Bluffs	28,623	5,000	143,107	
Omaha & St. Louis	8,749	4,000	35,096	
Greene.	74,803		414,658	
Chicago & Northwestern	24,51	10,000	245,100	
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	22,450	5,000	112,250	
Des Moines & Northwestern	27,803	2,000	54,608	

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.		No. of miles.	Assessed value per mile.	Total assessed value.
Grundy.		47,26	8.	386,085
Burlington Cedar Rapids & Northern—Iowa Falls Div.	11,13	3,000	33,300	
Burlington, Cedar Rapids & Northern—Pacific Div.	15,22	3,000	45,600	
Chicago & Northwestern—Toledo & Northwestern Railway	12,75	4,500	57,375	
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	7,05	3,000	21,150	
Dubuque & Sioux City—Main Line	17	5,500	935	
Guthrie.	70,409		465,838	
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	19,13	5,000	95,650	
Chicago, Rock Island & Pacific—Iowa Division	19,92	12,500	248,500	
Chicago, Rock Island & Pacific—Guthrie & Northwestern Br.	14,54	5,000	72,700	
Des Moines & Northwestern	16,579	3,000	49,737	
Hamilton.	83,08		362,300	
Chicago & Northwestern—Des Moines & Minneapolis R. R.	8,40	5,000	42,000	
Chicago & Northwestern—Toledo & Northwestern Railway	45,48	4,500	204,660	
Crooked Creek	6,00	5,000	30,000	
Dubuque & Sioux City—Main Line	23,30	5,500	127,650	
Hancock.	72,23		277,900	
Burlington, Cedar Rapids & Northern—I. F. Div.—R. Spur.	22,14	5,000	110,700	
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24,15	5,000	120,750	
Minneapolis & St. Louis	25,94	3,500	90,780	
Hardin.	121,87		608,025	
Burlington, Cedar Rapids & Northern—Toledo Division	17,88	5,000	89,400	
Central Iowa—Main Line	28,96	5,500	159,280	
Chicago & Northwestern—Toledo & Northwestern Railway	24,81	4,500	111,645	
Chicago, Iowa & Dakota	26,50	5,000	132,500	
Dubuque & Sioux City—Main Line	23,72	5,500	130,490	
Harrison.	69,911		373,387	
Chicago & Northwestern	30,33	16,000	485,880	
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs	7,01	4,000	28,040	
Sioux City & Pacific	32,571	7,000	227,997	
Henry.	75,454		417,400	
Burlington & Northwestern	9,574	1,500	14,325	
Burlington & Western	10,668	1,500	15,992	
Central Iowa—Eastern Division	18,653	3,000	55,950	
Chicago, Burlington & Quincy	10,703	14,500	155,894	
Fort Madison & Northern	3,100	5,000	15,500	
St. Louis, Keokuk & Northwestern—Keokuk & Northwestern	14,29	8,000	42,870	
Howard.	37,43		167,540	
Chicago, Milwaukee & St. Paul—Minnesota Division	23,80	5,000	119,000	
Chicago, St. Paul & Kansas City—Main Line	13,64	3,500	47,640	
Humboldt.	80,88		340,700	
Burlington, Cedar Rapids & Northern—Iowa Falls Division	25,00	3,000	90,000	
Chicago & Northwestern—Toledo & Northwestern Railway	25,14	4,500	113,130	
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	6,32	5,000	31,600	
Minneapolis & St. Louis	23,43	5,000	97,170	
Ia.	49,409		150,460	
Chicago & Northwestern—Maple River Railroad	22,20	4,000	88,800	
Dubuque & Sioux City—Onawa Branch	8,82	3,000	26,460	
Iowa.	57,874		490,880	
Chicago, Milwaukee & St. Paul—Kansas City Branch	22,08	5,000	110,400	
Chicago, Rock Island & Pacific—Iowa Division	25,16	12,500	314,500	
Jackson.	77,67		325,380	
Chicago & Northwestern—Iowa Midland	14,40	4,000	57,600	
Chicago, Milwaukee & St. Paul—Cassada Branch	16,13	2,000	32,260	
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	13,03	6,000	78,180	
Chicago, Milwaukee & St. Paul—Dubuque Division	31,91	5,000	159,550	
Chicago, Milwaukee & St. Paul—Maquoketa Division	2,80	3,000	8,400	
Jasper.	129,869		818,332	
Central Iowa—Main Line	25,00	5,000	125,000	
Central Iowa—Newton Branch	20,751	2,000	41,502	
Central Iowa—Newton Branch—Lynnville Sub.	2,50	3,000	7,500	
Central Iowa—State Center Branch	5,928	3,000	17,784	
Chicago, Rock Island & Pacific—Iowa Division	24,13	5,000	120,650	
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17,40	5,500	95,700	
Chicago, Rock Island & Pacific—Newton & Monroe Branch	17,00	5,000	85,000	
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	12,03	5,500	66,165	
Chicago, St. Paul & Kansas City—Valerita Branch	3,30	3,000	9,900	
Iowa Northern	5,93	4,000	23,720	

TABLE No. I—Continued.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Jefferson	73.751	\$ 1,000	619,282
Burlington & Western	17.416	3,500	60,924
Central Iowa—Eastern Division	1.900	3,000	5,700
Chicago, Burlington & Quincy	25,735	14,500	373,155
Chicago, Rock Island & Pacific—Southwestern Division	25,735	4,000	102,940
St. Madison & Northwestern	2.10	1,000	2,100
Johnson	72.82	6,000	436,920
Burlington, Cedar Rapids & Northern—Main Line	18.05	6,000	108,300
Burlington, Cedar Rapids & Northern—Clinton Division	12.95	6,000	77,700
Burlington, Cedar Rapids & Northern—Iowa City Division	9.50	3,000	28,500
Burlington, Cedar Rapids & Northern—Muscatine Division	7.06	3,000	21,180
Chicago, Rock Island & Pacific—Iowa Division	27.16	12,500	339,550
Jones	96.00	3,000	288,000
Chicago & Northwestern—Iowa Midland Railway	22.98	5,000	114,900
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	25.87	6,000	155,220
Chicago, Milwaukee & St. Paul—Dayton & Northw. Div.	27.67	3,000	83,010
Chicago, Milwaukee & St. Paul—Dubuque Southwestern Line	19.78	3,500	69,230
Keokuk	144.705	6,000	868,230
Burlington & Western	13.447	3,000	40,341
Burlington, Cedar Rapids & Northern—Iowa City Division	31.350	3,000	94,050
Central Iowa—Eastern Division	28,528	3,000	85,584
Chicago & Northwestern—Ottumwa, Cedar Falls & St. Paul R'y	16.49	4,500	74,205
Chicago, Milwaukee & St. Paul—Kansas City Branch	30.76	5,000	153,800
Chicago, Rock Island & Pacific—Oskaloosa Branch	25.73	6,000	154,380
Kossuth	82.95	3,000	248,850
Burlington, Cedar Rapids & Northern—Iowa Falls Division	4.30	3,000	12,900
Chicago & Northwestern—Toledo & Northwestern Railway	46.51	4,500	209,295
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.35	5,000	121,750
Minneapolis & St. Louis	7.19	3,500	25,165
Lee	161.817	6,000	970,902
Chicago, Burlington & Kansas City	16.960	3,500	59,360
Chicago, Burlington & Quincy—Keokuk & St. Paul Railroad	33.067	8,500	281,246
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	27.15	6,500	176,425
Chicago, Santa Fe & California	19.81	9,000	178,290
St. Madison & Northwestern	25.51	1,500	38,265
Keokuk & Western	2.79	2,500	6,975
St. Louis, Keokuk & Northwestern	2.79	2,500	6,975
St. Louis, Keokuk & Northwestern—Keokuk & Northwestern	33.81	3,000	101,430
Linn	151.72	6,000	910,320
Burlington, Cedar Rapids & Northern—Main Line	21.48	6,000	128,880
Burlington, Cedar Rapids & Northern—Milwaukee Division	21.29	3,000	63,870
Chicago & Northwestern	29.30	10,000	293,000
Chicago, Milwaukee & St. Paul—Kansas City Division	17.54	4,500	78,930
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	36.04	6,000	216,240
Chicago, Milwaukee & St. Paul—Dubuque Southwestern Line	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch	27.78	3,000	83,340
Louis	68.955	3,000	206,865
Burlington & Northwestern	3.69	1,500	5,535
Burlington, Cedar Rapids & Northern—Main Line	23.15	6,000	138,900
Central Iowa—Eastern Division	23.845	3,000	71,535
Chicago, Rock Island & Pacific—Oskaloosa Branch	18.91	8,000	151,280
Lucas	62.131	6,000	372,786
Chicago, Burlington & Quincy	28.829	14,500	418,020
Chicago, Burlington & Quincy—Chariton, D. M. & South N. R.	13.741	4,500	61,824
Chicago, Burlington & Quincy—Chariton, D. M. & South N. R.	11.561	4,500	52,025
Lyon	91.34	6,000	548,040
Burlington, Cedar Rapids & Northern—Iowa Falls Division	37.79	3,000	113,370
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	9.42	8,000	75,360
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division	3.04	3,000	9,120
Chicago, St. Paul, Minneapolis & Omaha—Rock River Line	17.44	4,000	69,760
Dubuque & Sioux City—Sioux Falls Branch	24.35	3,000	73,050
Madison	61.71	6,000	370,260
Chicago, Rock Island & Pacific—Iowa Division	7.47	6,000	44,820
Chicago, Rock Island & Pacific—Des Moines & W. Div.	12.13	5,000	60,650
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	19.48	8,500	165,580
Des Moines & Kansas City	12.43	1,500	18,645

TABLE No. I—Continued.

NAMES OF COUNTIES AND RAILROADS.	No. of miles.	Assessed value per mile.	Total assessed value.
Maehewa	129.511	\$ 1,500	677,943
Burlington & Western	15.01	1,500	22,515
Burlington, Cedar Rapids & Northern—Iowa City Division	4.32	3,000	12,960
Central Iowa—Main Line	25.3	3,500	88,545
Central Iowa—Eastern Division	14.324	3,000	42,972
Central Iowa—Newton Branch	6.897	3,000	20,691
Chicago & Northwestern—Ottumwa, Cedar Falls & St. P. R'y	15.85	4,000	63,400
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	21.24	5,500	117,290
Chicago, Rock Island & Pacific—Oskaloosa Branch	26.60	6,000	159,600
Marion	105.354	6,000	632,124
C. R. & Q.—Albia, R. & D. M. & D. M. & R.	18.00	3,000	54,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	14.97	5,500	82,365
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.85	6,000	77,100
Wabash Western—Des Moines & St. Louis R'y	39.00	3,000	117,000
Marshall	148.672	6,000	892,032
Central Iowa—Main Line	29.790	5,500	163,845
Central Iowa—State Center Branch	29.712	3,000	89,136
Chicago & Northwestern	25.39	10,000	253,900
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	25.39	6,000	152,340
Chicago, St. Paul & Kansas City—Des Moines & St. Jo. Div.	31.78	3,500	111,290
Mills	92.294	6,000	553,764
Chicago, Burlington & Quincy	29.240	14,500	423,980
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	10.483	4,000	41,932
Chicago, Burlington & Quincy—Nebraska City, Sidney & N.	8.916	4,000	35,672
Kansas City, St. Joseph & Council Bluffs	17.903	5,500	98,396
Omaha & St. Louis	25.690	4,000	102,760
Missouri	45,778	6,000	274,668
Central Iowa—Main Line	5,405	5,500	29,677
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	3,000	23,250
Chicago, St. Paul & Kansas City—Main Line	9.00	3,500	31,500
Dubuque & Sioux City—Cedar Falls & Minnesota	7.222	3,500	25,278
Monona	94.189	6,000	565,134
Chicago & Northwestern—Maple River	24.70	4,000	98,800
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.60	3,500	96,450
Dubuque & Sioux City—Onawa Branch	10.28	3,000	30,840
Sioux City & Pacific	25,700	7,000	179,900
Montgomery	85.843	6,000	515,058
Central Iowa—Main Line	13,692	3,000	41,076
Chicago, Burlington & Quincy	27.816	4,500	125,132
C. R. & Q.—Albia, R. & D. M. & D. M. & R.	10,772	5,000	53,860
Chicago, Burlington & Quincy—Monticello & Avoca R. R.	10.798	2,500	26,995
Chicago, Milwaukee & St. Paul—Kansas City Branch	10,470	3,500	36,645
Keokuk & Western—Centerville, Moravia & Albia R. R.	10,748	3,000	32,235
Wabash Western—Des Moines & St. Louis	11,550	3,000	34,650
Montgomery	49,608	6,000	297,648
Chicago, Burlington & Quincy	27,681	14,500	399,974
Chicago, Burlington & Quincy—Brownville & Nodaway Val.	2,418	4,000	9,672
Chicago, Burlington & Quincy—Nebraska City Branch	7,620	4,000	30,480
Chicago, Burlington & Quincy—Red Oak & Atlantic R. R.	12,439	4,000	49,756
Muscatine	98.46	6,000	590,760
Burlington, Cedar Rapids & Northern—Main Line	18.61	6,000	111,660
Burlington, Cedar Rapids & Northern—Muscatine Div.	19.21	3,000	57,630
Chicago, Rock Island & Pacific—Iowa Division	24.77	12,500	309,625
Chicago, Rock Island & Pacific—Oskaloosa Branch	22.43	8,000	179,440
Chicago, Rock Island & Pacific—Wilton Branch	11.308	5,000	56,540
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	1.16	5,000	5,800
O'Brien	83.20	6,000	499,200
Chicago & Northwestern—Iowa Falls Division	19.46	3,000	58,380
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.62	5,000	123,100
Chicago, St. Paul, Minneapolis & Omaha—Main Line	46.81	8,000	374,480
Dubuque & Sioux City—Sioux Falls Branch	37.23	3,000	111,690
Osceola	44.32	6,000	265,920
Burlington, Cedar Rapids & Northern—Iowa Falls Division	39.24	3,000	117,720
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	8,000	143,840

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.		
	Assessed value per mile.	Total assessed value.	
Page.	112,873.8	\$ 482,469	
Chicago, Burlington & Quincy—Brownville & Nodaway V.	22,810 4,000	91,240	
Chicago, Burlington & Quincy—Clarinda, Col. Springs & S.	18,844 4,000	60,376	
Chicago, Burlington & Quincy—Nebraska City Branch	11.80 4,000	47,280	
Clarinda & St. Louis	11.50 3,000	34,500	
Humeston & Shenandoah	27.02 3,000	81,072	
Kansas City, St. Jo & Council Bluffs—Tarkio Valley Branch	4.60 3,000	13,800	
Omaha & St. Louis	19,801 4,000	79,204	
Palo Alto.	82.92	338,540	
Burlington, Cedar Rapids & Northern—Iowa Falls Division	27,290 3,000	81,840	
Chicago, Milwaukee & St. Paul—Estherville Branch	10,750 3,000	32,250	
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.34 3,000	73,020	
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge	20.55 5,000	102,750	
Plymouth.	72.85	274,135	
Chicago & Northwestern—Maple River Railroad	13.40 4,000	53,600	
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	15.00 3,500	52,500	
Chicago, St. Paul, Minneapolis & Omaha—Main Line	8.48 4,000	33,920	
Dubuque & Sioux City—Main Line	24.95 3,500	87,325	
Pocahontas.	62.01	249,675	
Chicago & Northwestern—Toledo & Northwestern Railway	24.16 4,500	108,720	
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	18.85 5,000	94,250	
Des Moines & Northwestern	1.50 2,000	3,000	
Dubuque & Sioux City—Main Line	9.80 3,500	33,850	
Polk.	172,125	921,997	
Chicago & Northwestern—Des Moines & Minneapolis	24,400 5,000	122,000	
Chi., Burlington & Quincy—A. R. & D. M. and D. M. & K. R. R.	10,185 0,000	50,975	
Chicago, Rock Island & Pacific—Iowa Division	27,650 12,500	345,825	
Chicago, Rock Island & Pacific—Des Moines, Iowa & W. R.	8,200 3,000	24,600	
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17,560 5,500	96,580	
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	3,300 5,000	16,500	
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	28.90 3,500	101,650	
Des Moines & Kansas City	7.29 1,500	10,935	
Des Moines & Northwestern	4.13 2,000	8,260	
Des Moines Union	2.70 10,000	27,000	
St. Louis, Des Moines & Northern	16.41 1,700	27,897	
Wabash Western—Des Moines & St. Louis Railroad	14.97 3,000	44,910	
Pottawattamie.	142,280	1,731,504	
Chicago & Northwestern	352 100,000	3,520,000	
Chicago, Burlington & Quincy	1,568 14,500	22,736	
Chicago, Burlington & Quincy—Hastings & Avoca Railroad	5,244 4,000	20,976	
Chicago, Burlington & Quincy—Red Oak & Atlantic Railroad	1,595 4,000	6,380	
Chicago, Milwaukee & St. Paul—Chi. & Council Bluffs Div.	20,500 5,000	150,300	
Chicago, Rock Island & Pacific—Iowa Division	45,020 12,500	562,750	
Chi., Rock Island & Pacific—Avoca, M. & S. W. Branch	17.61 5,000	88,050	
Chicago, Rock Island & Pacific—Hartley Branch	1,130 5,000	5,650	
Kansas City, St. Joseph & Council Bluffs	6,714 5,000	33,572	
Omaha & St. Louis	11,140 4,000	44,560	
Union Pacific	3.52 100,000	352,000	
Poweshkeg.	96,012	614,800	
Burlington, Cedar Rapids & Northern—Iowa City Division	6.78 3,000	20,340	
Central Iowa—Main Line	22.81 5,500	125,655	
Central Iowa—Nontermann Branch	13,612 3,000	40,836	
Central Iowa—Newton Branch	.07 3,000	210	
Chi. & Northwestern—Ottumwa, Cedar Falls & St. Paul Ry.	27.21 3,000	81,630	
Chicago, Rock Island & Pacific—Iowa Division	25.53 12,500	319,825	
Ringgold.	97,702	367,309	
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.	28,642 4,500	128,950	
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.	23.19 3,500	81,165	
Humeston & Shenandoah	27,136 3,500	94,920	
Sac.	62.59	254,845	
Chicago & Northwestern—Maple River Railroad	54.02 4,000	216,080	
Chicago & Northwestern—Toledo & Northwestern Railway	8.57 4,500	38,565	
Scott.	85.64	492,873	
Burlington, Cedar Rapids & Northern—Clinton Branch	25.51 3,000	76,530	
Chicago, Milwaukee & St. Paul—Dayton & N. W. Line	25.54 3,000	76,620	
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80 3,000	23,400	
Chicago, Rock Island & Pacific—Iowa Division	13,711 12,500	171,375	
Chicago, Rock Island & Pacific—Oskaloosa Branch	12.08 5,000	60,400	

TABLE No. 1—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.		
	Assessed value per mile.	Total assessed value.	
Shelby.	54.08	\$ 387,160	
Chicago & Northwestern—Iowa Southwestern Railway	12.75 3,500	44,625	
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	24.41 4,000	97,640	
Chicago, Rock Island & Pacific—Iowa Division	6.41 12,000	80,125	
Chicago, Rock Island & Pacific—Harian Branch	11.21 5,000	56,050	
Sioux.	119.29	519,250	
Chicago & Northwestern—Toledo & Northwestern Railway	35.10 4,500	157,950	
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.08 5,000	145,400	
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Division	16.88 5,500	92,890	
Chicago, Milwaukee & St. Paul—Eden Branch	4.90 3,000	14,700	
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09 8,000	176,720	
Dubuque & Sioux City—Sioux Falls Branch	7.08 3,000	21,240	
Story.	94.92	381,540	
Central Iowa—Story City Branch	1.70 3,000	5,100	
Chicago & Northwestern	24.23 10,000	242,300	
Chicago & Northwestern—Des Moines & Minneapolis Railroad	28.40 5,000	142,000	
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	24.70 3,000	74,100	
Tama.	104.62	600,260	
Burlington, Cedar Rapids & Northern—Pacific Division	16.05 5,000	80,250	
Chicago & Northwestern	35.50 5,000	177,500	
Chicago & Northwestern—Ott. Cedar Falls & St. Paul Ry.	13 4,000	520	
Chicago & Northwestern—Toledo & Northwestern Railway	22.14 5,000	110,700	
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	20.35 3,000	61,050	
Chicago, St. Paul & Kansas City—Des Moines & St. Joseph Div.	12.64 3,500	44,240	
Taylor.	69.68	294,685	
Chicago, Burlington & Quincy—Creston Branch	28,009 5,000	140,045	
Chicago, St. Paul & Kansas City—Des Moines & St. Joseph Div.	28.09 3,500	98,265	
Humeston & Shenandoah	26.95 3,500	94,360	
Union.	67,281	330,440	
Chicago, Burlington & Quincy	28,797 14,500	417,057	
Chicago, Burlington & Quincy—Creston & Northern Railroad	8,152 4,000	32,608	
Chicago, Burlington & Quincy—Creston Branch	10,743 5,000	53,710	
Chicago, St. Paul & Kansas City—Des Moines & St. Joseph Div.	22.59 3,500	79,065	
Van Buren.	80.65	311,125	
Chicago, Burlington & Kansas City	27.33 3,500	95,655	
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	33.50 5,000	167,500	
Chicago, Rock Island & Pacific—Oskaloosa Branch	21.49 5,000	107,400	
St. Madison & Northwestern	14.72 1,000	14,720	
Wapello.	105,012	774,419	
Chicago, Burlington & Quincy	29,856 14,500	432,811	
Chicago, Burlington & Quincy—Kansas City Division	27.1 3,500	94,850	
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.	30.60 5,000	153,000	
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	7.71 5,000	38,550	
Chicago, Rock Island & Pacific—Southwestern Division	3,833 10,000	38,330	
Wabash Western—St. Louis, Ottumwa & Cedar Rapids Railroad	9,903 3,000	29,709	
Warren.	98,985	362,965	
Chicago, Burlington & Quincy—Charles, Des Moines & K. R. R.	21.49 4,500	96,745	
Chicago, Burlington & Quincy—A. R. & D. M. and D. M. & K. R. R.	16,696 5,000	83,480	
Chicago, Rock Island & Pacific—Des Moines, I. & W. Branch	25.23 5,000	126,150	
Chicago, St. Paul & Kansas City—Des Moines & St. Joseph Div.	17.19 3,500	60,265	
Des Moines & Kansas City	27.78 3,000	83,340	
Washington.	103,193	442,561	
Burlington & Northwestern	12,010 1,500	18,015	
Chicago & Northwestern	27,928 1,500	41,892	
Burlington, Cedar Rapids & Northern—Iowa City Division	30.98 3,000	92,940	
Burlington, Cedar Rapids & Northern—Muscatine Division	4.81 3,000	14,430	
Chicago, Rock Island & Pacific—Oskaloosa Branch—Junction to junction with southwestern Division	11,861 5,000	59,305	
Chicago, Rock Island & Pacific—Oskaloosa Branch—Junction with southwestern Division to Knoxville	10.98 8,000	87,880	
Chicago, Rock Island & Pacific—Southwestern Division	14.63 6,000	87,780	
Chicago, Rock Island & Pacific—Oskaloosa Branch	14.68 8,000	117,440	
Wayne.	78,873	407,908	
Chicago, Burlington & Quincy	27,928 1,500	41,892	
Chicago, Milwaukee & St. Paul—Kansas City Branch	14.96 3,500	52,360	
Chicago, Rock Island & Pacific—Southwestern Division	27.78 8,000	222,340	
Keokuk & Western	29.24 3,500	102,340	

TABLE No. I—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Wabash</i>	172.56	\$	\$ 796,775
Chicago & Northwestern—Toledo & Northwestern Railway...	25.96	4,500	116,820
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	22.85	5,000	114,250
Crooked Creek	17.30	3,000	51,900
Dubuque & Sioux City—Main Line	28.74	5,500	157,870
Mason City & Ft. Dodge	33.70	3,000	101,100
Minneapolis & St. Louis	36.41	3,500	127,435
<i>Winnebago</i>	21.14		73,990
Minneapolis & St. Louis	21.14	3,500	73,990
<i>Winnesaukee</i>	62.85		\$42,494
Burlington, Cedar Rapids & Northern—Decorah Division...	22.99	8,000	183,920
Burlington, Cedar Rapids & Northern—Milwaukee Division...	1.14	8,000	9,120
Chicago, Milwaukee & St. Paul—Davenport & Northw. Line.	2.47	3,500	7,944
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	29.75	8,000	238,000
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division.	16.96	5,000	84,800
<i>Woodbury</i>	118.183		\$68,791
Chicago & Northwestern—Maple River Railroad	25.01	4,000	100,040
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div...	5.63	3,500	19,705
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.82	3,500	111,720
Chicago, St. Paul, Minneapolis & Omaha—Main Line	940	8,000	7,520
Dubuque & Sioux City—Main Line	6.410	5,500	35,255
Dubuque & Sioux City—Onawa Branch	25.94	3,000	77,820
Sioux City & Pacific	22.333	7,000	156,331
<i>Worth</i>	46.359		\$26,064
Burlington, Cedar Rapids & Northern—Main Line	18.61	6,000	111,660
Central Iowa—Main Line	16.459	5,500	90,559
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Minneapolis & St. Louis02	3,500	70
<i>Wright</i>	108.193		\$60,824
Burlington, Cedar Rapids & Northern—Iowa Falls Division ..	25.74	3,000	77,240
Burlington, C. R. & N.—Iowa Falls Div.—Belmond Spur...	19.26	3,000	57,780
Central Iowa—Belmond Branch	6.563	3,000	19,569
Chicago & Northwestern—Toledo & Northwestern Railway...	23.850	4,500	107,250
Mason City & Fort Dodge	32.800	3,500	114,800
Total	8298.39		\$ 43,271,200

TABLE No. II.

Length of Railroads January 1, 1889, and the assessed value thereof by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Burlington & Northwestern Railway Co.</i>	Des Moines	14.10			
<i>Burlington & Northwestern</i>	Henry	9.57			
	Louisa	3.09			
	Washington	12.01	38.77	1,500	58,155
<i>Burlington & Western Railway Company</i> ..			170.700		106,055
<i>Burlington & Western</i>	Henry	10.568			
	Washington	13.892			
	Jefferson	17.816			
	Keokuk	13.447			
	Mahaska	15.010	70.703	1,500	106,055
<i>Burlington, Cedar Rapids & N. Railway Co</i>			873.61		9,389,750
<i>Burlington, C. R. & N.—Main Line</i>	Des Moines	21.18			
	Louisa	23.15			
	Muscatine	18.91			
	Cedar	8.965			
	Johnson	16.03			
	Linn	21.06			
	Benton	23.01			
	Black Hawk	38.74			
	Bremner	4.18			
	Butler	21.06			
	Floyd	19.87			
	Cerro Gordo	10.57			
	Worth	18.61	134.64	6,000	1,443,840
<i>Waverly Short Line</i>	Bremner	5.58	8.68	3,000	17,040
<i>Milwaukee Division</i>	Linn	21.99			
	Buchanan	25.78			
	Fayette	44.21			
	Winnebago	1.14			
	Allamakee	1.61	94.13	3,000	282,390
<i>Muscatine Division</i>	Muscatine	19.21			
	Johnson	7.06			
	Washington	4.31	30.59	3,000	91,740
<i>Pacific Division</i>	Benton	14.85			
	Tama	18.05			
	Grundy	15.23	48.13	3,000	144,390
<i>Iowa City Division</i>	Johnson	9.59			
	Washington	39.98			
	Keokuk	31.85			
	Mahaska	4.22			
	Poweshiek	6.78	73.02	3,000	219,060
<i>Iowa Falls Division</i>	Grundy	11.13			
(Includes Belmond Branch, of which	Hardin	17.85			
2.14 miles is in Hancock and 19.16 in	Franklin	12.33			
Wright.)	Wright	45.04			
	Humboldt	25.69			
	Fairfax	27.28			
	Emmet	16.23			
	Dickinson	29.89			
	Rossuth	4.30			
	Osceola	36.24			
	Lyon	37.79	275.20	3,000	825,600
	Hancock	22.14			

TABLE No. II.—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Burlington, C. R. & N. R'y Co.—Continued:</i>					
Clinton Division.....	Johnson.....	12.96			
	Cedar.....	25.85			
	Scott.....	25.51			
	Clinton.....	14.61	81.94	\$ 3,000	\$ 245,820
	Fayette.....	.31			
	Winnebago.....	22.89	23.30	3,000	69,900
			421.620		1,789,100
<i>Central Iowa Railway Company.....</i>	Mitchell.....	5.405			
<i>Central Iowa—Main Line.....</i>	Worth.....	16.459			
	Cerro Gordo.....	24.34			
	Franklin.....	27.09			
	Hardin.....	28.98			
	Marshall.....	29.79			
	Jasper.....	3.98			
	Poweshiek.....	22.81			
	Malaska.....	25.17			
	Monroe.....	13.692	197.696	5,500	1,087,328
	Franklin.....	15.70	22.263	3,000	66,609
	Wright.....	0.500			
	Marshall.....	15.01			
	Story.....	19.50	34.51	3,000	103,530
	Jasper.....	9.928			
	Marshall.....	29.712	26.64	3,000	79,920
	Poweshiek.....	13.612	13.612	3,000	40,836
	Malaska.....	8.897			
	Poweshiek.....	.070			
	Jasper.....	20.781	27.748	3,000	83,244
	Jasper.....	2.50	5.50	3,000	7,500
	Malaska.....	14.324			
	Washington.....	28.528			
	Jefferson.....	11.861			
	Henry.....	1.500			
	Louis.....	18.033			
		23.843	96.711	3,000	290,133
			1159.50		6,954,790
<i>Chicago & North Western Railway Co.....</i>					
<i>Chicago & North Western Railway.....</i>					
	Clinton.....	40.17			
	Cedar.....	21.88			
	Linn.....	29.30			
	Benton.....	24.84			
	Tama.....	25.34			
	Marshall.....	25.99			
	Story.....	24.23			
	Boone.....	27.53			
	Greene.....	24.51			
	Carroll.....	25.41			
	Crawford.....	31.56			
	Harrison.....	30.33			
	Pottawattamie.....	29.83	385.02	10,000	3,850,300
	Clinton.....	33.40			
	Jackson.....	14.09			
	Jones.....	22.98	70.98	3,500	248,430
		8.50	8.50	3,500	29,750
	Benton.....	2.47			
	Tama.....	.13			
	Poweshiek.....	27.21			
	Keokuk.....	16.89			
	Malaska.....	12.85	62.55	4,000	250,200
	Polk.....	24.40			
	Story.....	28.40			
	Hamilton.....	12.40	53.20	5,000	265,000
	Carroll.....	25.44			
	Crawford.....	1.83			
	Shelby.....	12.75			
	Andoison.....	12.88	52.10	3,500	182,350
	Carroll.....	9.30			
	Sac.....	54.02			
	Ida.....	38.30			
	Woodbury.....	35.01			
	Plymouth.....	13.40			
	Monona.....	24.70	164.63	4,000	658,520

TABLE No. II.—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago & North-West'n R'y Co.—Continued</i>					
Iowa Railway, Coal and M'Tg Company	Boone.....	3.25			
Toledo & Northwestern R'y.....	Tama.....	22.14			
	Grundy.....	12.79			
	Hardin.....	24.81			
	Hamilton.....	45.48			
	Wright.....	23.85			
	Humboldt.....	35.14			
	Kossuth.....	46.51			
	Pocahontas.....	24.16			
	Buena Vista.....	23.79			
	Clay.....	5.70			
	O'Brien.....	25.30			
	Sioux.....	35.10			
	Webster.....	23.95			
	Calhoun.....	23.97			
	Sac.....	8.57			
		293.27	4,500		1,794,715
<i>Chicago, Burlington & Kansas City R'y Co.</i>	Lee.....	16.90			
<i>Chicago, Burlington & Kansas City.....</i>	Henry.....	27.33			
	Van Buren.....	27.33			
	Davis.....	25.49			
	Appanoose.....	17.97	77.66	3,500	271,810
			753.626		6,327,485
<i>Chicago, Burlington & Quincy R. R. Co.</i>	Des Moines.....	18.049			
<i>Chicago, Burlington & Quincy R. R.....</i>	Henry.....	10.709			
	Jefferson.....	25.735			
	Wapello.....	26.850			
	Monroe.....	27.816			
	Lucas.....	26.829			
	Clarke.....	26.498			
	Union.....	25.797			
	Adams.....	39.470			
	Montgomery.....	27.081			
	Mills.....	29.240			
	Pottawattamie.....	1.569	291.645	14,500	4,083,853
	Des Moines.....	8.924			
	Lee.....	33.97	43.011	8,000	357,094
	Lucas.....	13.741			
	Wayne.....	6.933			
	Decatur.....	15.367	36.541	4,500	164,434
	Union.....	10.742			
	Adams.....	3.930			
	Taylor.....	28.068	42.680	5,000	213,400
	Montgomery.....	7.668			
	Page.....	11.900			
	Freemont.....	20.799	40.207	4,000	161,608
	Monroe.....	10.736			
	Appanoose.....	.679	11.477	3,500	40,169
<i>Keokuk & St. Paul Railroad.....</i>	Mouroe.....	10.772			
	Marion.....	39.204			
	Warren.....	7.084			
	Polk.....	10.135	67.807	5,000	339,035
	Lucas.....	11.561			
	Warren.....	21.435	33.000	4,500	148,500
	Decatur.....	35.439			
	Ringgold.....	28.642	54.281	4,000	217,024
	Union.....	8.122			
	Adair.....	12.852	27.704	4,000	110,816
<i>Creston & Northern Railroad.....</i>	Adair.....	10.270			
<i>Western Iowa Railroad.....</i>	Cass.....	10.695	29.265	4,000	81,460
<i>Brownville & Nodaway Valley R. R.....</i>	Montgomery.....	12.439			
	Page.....	22.810	25.228	4,000	100,912
	Adair.....	15.844	15.844	4,000	63,376
	Cass.....	3.507	17.993	4,000	71,968
	Mills.....	8.918			
	Freemont.....	12.130	21.057	4,000	84,228
	Mills.....	10.483			
	Pottawattamie.....	5.944	15.727	4,000	62,908

TABLE No. II—CONTINUED.

NAME OF COUNTY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Iowa & Dakota R'y Co.	Hardin	26.50	26.50	2,000	\$ 53,000
Chicago, Iowa & Dakota	Hardin	26.50	26.50	2,000	53,000
Chicago, Milwaukee & St. Paul R'y Co.	Jackson	13.02	13.02		6,833.721
Chicago & Council Bluffs Division	Clinton	36.05	36.05		
	Jones	25.07	25.07		
	Linn	36.04	36.04		
	Benton	24.08	24.08		
	Tama	26.32	26.32		
	Marshall	25.39	25.39		
	Story	24.79	24.79		
	Boone	7.83	7.83		
	Dallas	24.72	24.72		
	Guthrie	19.53	19.53		
	Carroll	24.95	24.95		
	Crawford	12.50	12.50		
	Shelby	24.81	24.81		
	Harrison	7.01	7.01		
Kansas City Division	Pottawattamie	29.55	349.17	6,000	2,095,020
	Linn	17.54	17.54		
	Benton	1.78	1.78		
	Iowa	32.08	32.08		
	Keokuk	30.76	30.76		
	Wapello	27.31	27.31		
	Monroe	10.47	10.47		
	Appanose	22.34	22.34		
	Wayne	14.06	14.06		
Stout City Branch	Woodbury	31.92	157.84	3,500	552,440
	Monona	27.50	27.50		
	Crawford	30.75	30.75		
Dubuque Division	Jackson	31.04	90.17	3,500	315,595
	Dubuque	32.81	32.81		
	Clayton	36.22	36.22		
Cascade Branch	Jackson	36.11	136.18	5,000	680,900
	Dubuque	16.12	16.12		
Volga Branch	Clayton	19.50	35.62	2,000	71,340
	Fayette	16.30	16.30		
Waukon Branch	Albany	22.81	22.81	2,000	45,620
Davenport & Northwestern Line	Scott	26.54	26.54		
	Clinton	12.28	12.28		
	Cedar	3.96	3.96		
	Jones	27.67	27.67		
	Delaware	28.96	28.96		
	Clayton	12.17	12.17		
	Fayette	37.02	37.02		
Dubuque Southwestern Line	Winnebago	2.47	151.07	3,300	493,494
	Linn	8.11	8.11		
	Jones	19.78	19.78		
	Delaware	7.05	7.05		
Maquoketa Branch	Dubuque	7.79	43.63	3,500	152,765
	Scott	7.80	7.80		
	Clinton	21.50	21.50		
	Jackson	2.59	32.19	3,000	96,570
Clinton Branch	Clinton	10.05	10.05	3,500	35,175
Iowa & Minnesota Division	Winnebago	16.96	16.96		
	Hawthorn	24.28	24.28	4,184	216,726
Decorah Branch	Winnebago	9.54	9.54	3,000	98,625
Austin Branch	Cerro Gordo	8.93	8.93		
	Worth	11.27	11.27		
	Mitchell	7.73	27.95	3,000	83,850

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, M. & St. P. R'y Co.—Continued— Iowa & Dakota Division	Clayton	22.68	22.68	\$	\$
	Albany	4.92	4.92		
	Winnebago	29.75	29.75		
	Chickasaw	26.33	26.33		
	Floyd	24.83	24.83		
	Cerro Gordo	24.22	24.22		
	Hancock	24.15	24.15		
	Kossuth	24.35	24.35		
	Palo Alto	24.34	24.34		
	Clay	24.31	24.31		
	O'Brien	24.02	24.02		
	Sioux	29.08	29.08		
	Lyon	9.42	291.49	5,000	1,457,450
	Clayton	19.10	19.10	3,000	57,300
Elkader Branch	Palo Alto	10.75	10.75		
Estherville Branch	Emmet	11.75	22.50	3,000	67,500
Spirit Lake Branch	Clay	7.70	7.70		
Eden Branch	Dickinson	12.33	30.03	3,000	60,090
Sioux City & Dakota Division	Sioux	9.99	9.99	3,000	29,970
	Woodbury	5.43	5.43		
	Plymouth	15.00	15.00		
	Sioux	16.88	16.88		
	Lyon	3.94	40.35	3,500	141,925
Chicago, Rock Island & Pacific Railway Co. Chicago, Rock Island & Pacific	Scott	13.71	100.69		6,422,780
	Cedar	6.88	6.88		
	Muscatine	24.77	24.77		
	Johnson	27.16	27.16		
	Iowa	25.16	25.16		
	Poweshiek	25.53	25.53		
	Jasper	34.13	34.13		
	Polk	27.65	27.65		
	Dallas	17.56	17.56		
	Madison	7.67	7.67		
	Guthrie	19.32	19.32		
	Adair	8.50	8.50		
	Cass	27.47	27.47		
	Shelby	6.41	6.41		
	Pottawattamie	45.02	316.94	12,500	3,961,750
	Washington	14.68	14.68		
	Jefferson	26.60	26.60		
	Wapello	7.71	7.71		
	Davis	27.88	27.88		
	Appanose	22.86	22.86		
	Wayne	27.78	129.51	8,000	1,036,080
Des Moines, Indianola & Winterset Br.	Polk	9.59	9.59		
	Warren	20.23	20.23		
	Madison	12.13	46.05	5,000	234,750
Andubon Branch	Cass	8.15	8.15		
	Andubon	16.36	24.51	5,000	122,700
	Newton & Monroe Branch	17.90	17.90	5,000	85,000
	Guthrie & Northwestern Branch	14.58	14.58	5,000	72,900
	Atlantic & Southern Branch	14.71	14.71	5,000	73,550
	Avoca, Maedonia & Southwestern Br.	17.61	17.61	5,000	88,050
	Keosauqua Branch	4.50	4.50	5,000	22,500
	Wilton Branch	11.94	11.94	5,000	59,700
	Wilton & Tipton Branch	1.16	1.16		
	Cedar	4.92	4.92		
	Pottawattamie	1.13	1.13		
	Shelby	19.71	11.84	5,000	59,200
Oskaloosa Branch (from Davenport to junction with Southwestern Division)	Scott	12.05	12.05		
	Muscatine	22.43	22.43		
	Louis	18.91	18.91		
	Washington	10.96	64.38	8,000	515,040
Oskaloosa Branch (from junction with Southwestern Division to Knoxville)	Washington	14.53	14.53		
	Keokuk	25.73	25.73		
	Maquoketa	26.60	26.60		
	Marion	12.05	79.51	6,000	477,060

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Rock Island & P. Ry. Co.—Continued.</i>					
Rock Island & Des Moines Division.....	Lee.....	27.15			
	Van Buren.....	39.50			
	Davis.....	7.75			
	Wapello.....	30.00			
	Mahaska.....	21.34			
	Marion.....	14.50			
	Jasper.....	17.40			
	Polk.....	17.56	162.20	5,500	892,100
Des Moines & Ft. Dodge Division.....	Polk.....	9.30			
	Dallas.....	27.00			
	Boone.....	3.00			
	Greene.....	22.99			
	Webster.....	32.55			
	Bumholdt.....	5.32			
	Pocahontas.....	16.65			
	Palo Alto.....	20.55	138.35	5,000	691,750
<i>Chicago, St. Paul & Kansas City Railway Co.</i>					
Chicago, St. Paul & K. C.—Main Line.....	Mitchell.....	9.90	445.53		1,509,303
	Howard.....	13.04			
	Chickasaw.....	25.70			
	Bremer.....	6.03			
	Fayette.....	19.82			
	Buchanan.....	11.41			
	Delaware.....	25.62			
	Dubuque.....	31.38	142.78	3,500	499,730
Des Moines, St. Joseph Division.....	Fayette.....	6.83			
	Buchanan.....	2.90			
	Black Hawk.....	30.42			
	Grundy.....	7.95			
	Tama.....	12.64			
	Marshall.....	31.73			
	Jasper.....	19.02			
	Polk.....	28.99			
	Warren.....	15.79			
	Madison.....	19.48			
	Union.....	22.89			
	Ringgold.....	23.94	228.12	3,500	798,420
	Taylor.....	5.73			
	Black Hawk.....	7.48	7.48	3,500	26,180
Cedar Falls Branch.....	Jasper.....	9.20	3.20	3,500	11,300
Valeria Coal Branch.....	Bremer.....	26.32			
Waverly Branch.....	Butler.....	27.81			
	Franklin.....	9.62	62.05	3,500	217,825
<i>Chicago, St. Paul, Minneapolis & O. Ry. Co.</i>					
Chicago, St. Paul, M. & O.—Main Line.....	Oswego.....	17.28	74.54		838,500
	O'Brien.....	6.81			
	Sioux.....	22.09			
	Plymouth.....	9.48			
	Woodbury.....	.94	57.10	8,000	456,800
	Lyon.....	17.44	17.44	4,000	69,760
<i>Chicago, Santa Fe & California Ry. Co.</i>					
Chicago, Santa Fe & California Ry. Co.....			18.41		174,290
	Lee.....	19.81	19.81	3,000	178,290
<i>Clarinda & St. Louis Railroad Company.....</i>					
Clarinda & St. Louis Railroad.....	Page.....	11.50	11.50	3,000	34,500
<i>Crooked Creek Railroad Company.....</i>					
Crooked Creek Railroad.....	Webster.....	17.20			98,600
	Hamilton.....	6.00	23.20	3,000	69,600
<i>Des Moines & Kansas City Railway Co.</i>					
Des Moines & Kansas City Railway.....	Polk.....	7.29	100.17		150,275
	Warren.....	27.73			
	Madison.....	12.43			
	Clarke.....	21.96			
	Decatur.....	30.78	100.17	1,500	150,275
<i>Des Moines & Northwestern Railway Co.</i>					
Des Moines & Northwestern.....	Polk.....	4.130	100.305		212,612
	Dallas.....	26.072			
	Guthrie.....	16.979			
	Greene.....	27.303			
	Paterson.....	29.322			
	Pocahontas.....	1.900	106.306	2,000	212,612

TABLE No. II—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Des Moines Union Railway Company.....</i>					
Des Moines Union Railway.....	Polk.....	2.70	2.70	10,000	27,000
<i>Dubuque & Sioux City Railroad Company</i>					
Dubuque & Sioux City R. R.—Main Line.....	Dubuque.....	573.18			2,573,750
	Delaware.....	24.47			
	Buchanan.....	24.53			
	Black Hawk.....	26.72			
	Grundy.....	.17			
	Butler.....	24.91			
	Franklin.....	1.10			
	Hardie.....	23.72			
	Hamilton.....	23.20			
	Webster.....	26.74			
	Calhoun.....	14.85			
	Pocahontas.....	9.80			
	Buena Vista.....	25.41			
	Cherokee.....	29.80			
	Plymouth.....	24.93	326.58	5,500	1,796,190
Cedar Rapids Branch.....	Woodbury.....	6.41			
	Delaware.....	14.08			
	Linn.....	27.78	41.60	3,000	125,580
Onawa Branch.....	Monona.....	18.28			
	Woodbury.....	25.94			
	Ida.....	2.22			
	Cherokee.....	14.60	59.10	3,000	177,300
	Cherokee.....	11.40			
	O'Brien.....	27.33			
	Sioux.....	7.68			
	Lyon.....	24.25	70.06	3,000	210,180
Cedar Falls & Minnesota Railroad.....	Black Hawk.....	7.38			
	Bremer.....	19.47			
	Chickasaw.....	7.05			
	Floyd.....	18.96			
	Mitchell.....	22.72	75.58	3,500	264,530
<i>Ft. Madison & North Western Railway Co.</i>					
Fort Madison & North Western Ry.....	Lee.....	25.51			
	Henry.....	2.67			
	Van Buren.....	14.72			
	Jefferson.....	2.10	45.00	1,000	45,000
<i>Humeston & Shenandoah Railroad Co.</i>					
Humeston & Shenandoah Railroad.....	Decatur.....	14.35	95.45		331,075
	Ringgold.....	27.13			
	Taylor.....	26.06			
	Page.....	37.02	95.45	3,500	334,075
	Decatur.....	3.03			
<i>Iowa Northern Railway Company.....</i>					
Iowa Northern.....	Jasper.....	5.93	5.93	4,000	23,720
<i>Kan. City, St. Jo & Council Bluffs Railroad</i>					
Kansas City, St. Joseph & Council Bluffs.....	Freemont.....	28.623	87.339		315,619
	Wills.....	17.063			
	Pottawattawmie.....	6.714	53.300	5,500	293,150
<i>Rock Island & Western Railroad Company.....</i>					
Rock Island & Western Railroad.....	Page.....	4.699	4.699	5,500	25,849
	Lee.....	2.70	100.251		339,453
	Appanoose.....	29.16			
	Decatur.....	15.10			
	Wayne.....	20.24	76.20	3,500	268,700
	Appanoose.....	13.306			
	Monroe.....	10.745	24.601	3,500	72,153

TABLE No. III.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value		Total assessed value.
		per mile.	per mile.	
<i>Crawford</i>	74.81			4,488
Chicago & Northwestern.....	31.56			3,787
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	12.50			1,313
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.75	25		709
<i>Dallas</i>	29.28			2,274
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	24.72			2,618
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	100		1,756
<i>Davis</i>	49.126			2,944
Chicago, Rock Island & Pacific—Southwestern Division.....	22.88			1,298
Wabash Western—St. Louis, Ott. & Cedar Rapids.....	25.246	25		636
<i>Decatur</i>	81.315			1,595
Chicago, Burlington & Quincy—Chariton Branch.....	15,007			775
Chicago, Burlington & Quincy—Leon, Mt. Airy & Southwestern.....	15,408	50		775
<i>Delaware</i>	50.09			2,504
Chicago, St. Paul & Kansas City—Main Line.....	25.63			1,281
Dubuque & Sioux City—Main Line.....	24.47			1,233
<i>Des Moines</i>	48.153			2,617
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	125		2,617
Chicago, Burlington & Quincy.....	18,049			3,810
Chicago, Burlington & Quincy—Keokuk & St. Paul Railroad.....	8,924	100		892
<i>Dubuque</i>	93.87			3,545
Chicago, Milwaukee & St. Paul—Dubuque Division.....	22.81	15		409
Chicago, St. Paul & Kansas City—Main Line.....	31.26			1,563
Dubuque & Sioux City—Main Line.....	29.80	50		1,490
<i>Emery</i>	26.65			1,102
Chicago, St. Paul & Kansas City—Main Line.....	19.82	50		991
Chicago, St. Paul & Kansas City—D. M. & St. Joe Div.....	6.83	25		171
<i>Floyd</i>	45.59			3,191
Burlington, Cedar Rapids & Northern—Main Line.....	20.37	125		2,571
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.82	25		620
<i>Franklin</i>	28.19			1,410
Central Iowa—Main Line.....	27.09	50		1,355
Dubuque & Sioux City—Main Line.....	1.10	50		55
<i>Fremont</i>	37.372			3,518
Kansas City, St. Joseph & Council Bluffs—Main Line.....	28,623	100		2,862
Omaha & St. Louis.....	8,749	75		656
<i>Greene</i>	24.51			2,941
Chicago & Northwestern.....	24.51	130		2,541
<i>Grundy</i>	20.91			698
Chicago & Northwestern—Toledo & Northwestern Railway.....	12.79	25		315
Chicago, St. Paul & Kansas City—D. M. & St. Joe Div.....	7.95	25		199
Dubuque & Sioux City.....	17	50		850
<i>Guilford</i>	28.85			2,405
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division.....	19.53			2,405
Chicago, Rock Island & Pacific—Iowa Division.....	19.32	100		1,932
<i>Hancock</i>	68.68			2,897
Chicago & Northwestern—Toledo & Northwestern Railway.....	45.48			1,107
Dubuque & Sioux City—Main Line.....	23.20	50		1,160
<i>Harrison</i>	24.15			603
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	24.15	25		603
<i>Hardin</i>	77.49			3,254
Central Iowa.....	28.36	50		1,418
Chicago & Northwestern—Toledo & Northwestern Railway.....	24.51	25		613
Dubuque & Sioux City—Main Line.....	23.72	50		1,186
<i>Harrison</i>	69.911			5,443
Chicago & Northwestern.....	30.33	130		3,933
Chicago, Milwaukee & St. Paul—Chl. & C. B. Division.....	7.41	25		175
Sioux City & Pacific.....	32.571	50		1,629
<i>Henry</i>	38.356			4,873
Central Iowa—Eastern Division.....	18,653			935
Chicago, Burlington & Quincy.....	19,703	200		3,940
<i>Howard</i>	37.42			1,292
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Division.....	24.38	25		610
Chicago, St. Paul & Kansas City—Main Line.....	13.04	50		652
<i>Humboldt</i>	35.14			878
Chicago & Northwestern—Toledo & Northwestern Railway.....	25.14	25		629
<i>Iowa</i>	25.18			2,518
Chicago, Rock Island & Pacific—Iowa Division.....	25.18	100		2,518

TABLE No. III.—CONTINUED.

NAMES COUNTIES AND RAILROADS.	Miles of road.	Assessed value		Total assessed value.
		per mile.	per mile.	
<i>Jackson</i>	44.46			791
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	31.04	15		468
Chicago, Milwaukee & St. Paul—Dubuque Division.....	67.13			4,088
<i>Jasper</i>	3.86	50		193
Central Iowa.....	15.13	100		3,413
Chicago, Rock Island & Pacific.....	19.02	25		476
Chicago, St. Paul & Kansas City—D. M. & St. Jo Div.....	53.525			7,852
<i>Jefferson</i>	25.735			636
Central Iowa—Eastern Division.....	25.735	100		5,147
Chicago, Burlington & Quincy.....	26.60	100		2,660
Chicago, Rock Island & Pacific—Southwestern Division.....	43.21			4,721
<i>Johnson</i>	16.05			1,205
Burlington, Cedar Rapids & Northern—Main Line.....	27.16	100		2,716
Chicago, Rock Island & Pacific—Iowa Division.....	25.67			636
<i>Jones</i>	25.67			636
Chicago, Mil. & St. Paul—Chicago and Council Bluffs Div.....	25.67	25		636
<i>Keokuk</i>	25.67			1,326
Central Iowa—Eastern Division.....	25.67	50		1,286
<i>Keosau</i>	25.67			1,770
Chicago & Northwestern—Toledo & Northwestern Railway.....	48.51	25		1,162
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	24.85	25		621
<i>Lee</i>	55.67			3,308
Chicago, Burlington & Quincy—Keokuk & St. Paul Railroad.....	77.00	100		7,700
Chicago, Santa Fe & California.....	19.81	100		1,981
St. Louis, Keokuk & Northwestern.....	2.70	100		270
<i>Lincoln</i>	21.69			6,874
Burlington, Cedar Rapids & Northern—Main Line.....	21.69	125		2,710
Chicago & Northwestern.....	2.20	125		3,516
Chicago Mil. & St. Paul—Chicago and Council Bluffs Division.....	25.04	25		626
<i>Louis</i>	25.04			5,978
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	125		2,893
Central Iowa—Eastern Division.....	23.15	50		1,158
Chicago, Rock Island & Pacific—Oskaloosa Branch.....	18.91	100		1,891
<i>Luton</i>	52.131			6,830
Chicago, Burlington & Quincy.....	26.859	100		5,858
Chicago, Burlington & Quincy—Chariton Branch.....	15.741			1,574
Chicago, Burlington & Quincy—Chariton, Des Moines & S.....	11.661	50		578
<i>Lyon</i>	9.42			235
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	9.42	25		235
<i>Madison</i>	27.15			1,284
Chicago, Rock Island & Pacific—Iowa Division.....	19.48	25		487
Chicago, St. Paul & Kansas City—D. M. & St. Jo Div.....	38.494			1,973
<i>Mahoning</i>	35.17			1,359
Central Iowa—Main Line.....	14.824	50		741
Central Iowa—Eastern Division.....	39.50			975
<i>Marion</i>	30.00	25		750
Wabash Western—Des Moines & St. Louis R'y.....	11.95			603
<i>Marshall</i>	28.79			1,490
Central Iowa—Main Line.....	30.494	125		3,811
Chicago & Northwestern.....	25.29	25		632
Chicago, Milwaukee & St. Paul—Chl. & Council Bluffs Div.....	31.78	25		795
Chicago, St. Paul & Kansas City—D. M. & St. Jo Div.....	25.29	25		632
<i>Mill</i>	28.240			5,848
Chicago, Burlington & Quincy.....	17.963	100		1,796
Kansas City, St. Joseph & Council Bluffs—Main Line.....	29.590	75		2,219
Omaha & St. Louis.....	15.305			3,198
<i>Monroe</i>	5.405	50		2,703
Central Iowa—Main Line.....	53.200			5,320
Chicago, St. Paul & Kansas City—Main Line.....	27.50	50		1,375
<i>Monmouth</i>	27.50	25		688
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	25.709	50		1,285
Sioux City & Pacific.....	11.35			4,856
<i>Montgomery</i>	18.692	50		935
Central Iowa—Main Line.....	27.816	100		5,563
Chicago, Burlington & Quincy.....	27.081			1,732
Wabash Western—Des Moines & St. Louis R'y.....	27.081	250		5,418
<i>Montgomery</i>	27.081			5,418
Chicago, Burlington & Quincy.....	27.081	250		5,418

TABLE No. III—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.		Miles of road.	Assessed value per mile.	Total assessed value.
<i>Muscatine</i>		62.11	\$.	\$ 7,093
Burlington, Cedar Rapids & Northern—Main Line		18.91	155	2,920
Chicago, Rock Island & Pacific—Iowa Division		24.77	100	2,477
Chicago, Rock Island & Pacific—Oskaloosa Branch		22.43	100	2,243
<i>O'Brien</i>		55.53	21	1,166
Chicago & Northwestern—Toledo & Northwestern		25.30	21	531
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division		24.02	25	601
Chicago, St. Paul, Minneapolis & Omaha—Main Line		6.61	50	330
<i>Osceola</i>		17.28	89	1,538
Chicago, St. Paul, Minneapolis & Omaha		17.28	50	864
<i>Page</i>		13.80	148	2,042
Omaha & St. Louis		19.80	75	1,485
<i>Palo Alto</i>		24.34	148	3,602
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division		24.34	25	609
<i>Plymouth</i>		44.83	50	2,241
Chicago, St. Paul, Minneapolis & Omaha—Main Line		9.48	50	474
Dubuque & Sioux City—Main Line		34.05	50	1,702
<i>Pocahontas</i>		33.95	100	3,395
Chicago & Northwestern—Toledo & Northwestern		24.16	25	604
Dubuque & Sioux City—Main Line		9.50	50	475
<i>Polk</i>		71.61	3,867	276,947
Chicago, Rock Island & Pacific—Iowa Division		27.65	100	2,765
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.		28.99	25	725
Wabash Western—Des Moines & St. Louis Railroad		14.97	25	374
<i>Pottawattamie</i>		114.44	120	13,733
Chicago & Northwestern		20.83	100	2,083
Chicago, Burlington & Quincy		313	313	99,999
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.		25.55	25	639
Chicago, Rock Island & Pacific—Iowa Division		45.02	100	4,502
Kansas City, St. Joseph & Council Bluffs—Main Line		6.714	100	671
Omaha & St. Louis		11.740	75	880
Union Pacific—Main Line		2.06	500	1,030
<i>Paoli</i>		48.34	50	2,417
Central Iowa—Main Line		22.81	50	1,140
Chicago, Rock Island & Pacific—Iowa Division		25.53	100	2,553
<i>Ringold</i>		23.91	500	11,955
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.		23.94	25	599
<i>Sac</i>		8.57	214	1,835
Chicago & Northwestern—Toledo & Northwestern Railway		8.57	25	214
<i>Scott</i>		25.79	2,579	66,495
Chicago, Rock Island & Pacific—Iowa Division		13.71	160	2,194
Chicago, Rock Island & Pacific—Oskaloosa Branch		12.08	100	1,208
<i>Shelby</i>		31.22	1,281	40,000
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.		34.81	25	870
Chicago, Rock Island & Pacific—Iowa Division		6.41	100	641
<i>Stor</i>		86.57	2,500	216,425
Chicago & Northwestern—Toledo & Northwestern Railway		35.10	25	878
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division		25.08	25	627
Chicago, St. Paul, Minneapolis & Omaha—Main Line		22.05	50	1,103
<i>Story</i>		42.02	8,537	358,425
Chicago & Northwestern		24.23	120	2,908
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.		24.79	25	620
<i>Tama</i>		86.44	4,098	354,425
Chicago & Northwestern		25.34	120	3,041
Chicago & Northwestern—Toledo & Northwestern		22.14	25	554
Chicago, Milwaukee & St. Paul—Chicago & Council Bluffs Div.		26.32	25	658
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.		12.64	25	316
<i>Taylor</i>		5.79	145	839
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.		5.79	25	145
<i>Union</i>		48.382	5,724	277,425
Chicago, Burlington & Quincy		25.797	200	5,159
Chicago, St. Paul & Kansas City—Des Moines & St. Jo Div.		22.59	25	565

TABLE No. III—CONTINUED.

NAME OF COUNTIES AND RAILROADS.		Miles of road.	Assessed value per mile.	Total assessed value.
<i>Wapello</i>		44.209	\$.	\$ 6,287
Chicago, Burlington & Quincy		28.856	200	5,771
Chicago, Rock Island & Pacific—Southwestern Division		7.71	160	1,232
Wabash Western—St. Louis, Ottumwa & Cedar Rapids R. R.		1.863	25	466
<i>Warren</i>		37.559	25	939
Chicago, Burlington & Quincy—Chariton, Des M. & Southern		21.439	50	1,072
Chicago, St. Paul & Kansas City—D. M. & St. Jo Division		15.19	25	380
<i>Washington</i>		37.561	50	1,876
Central Iowa—Eastern Division		11.851	50	593
Chicago, Rock Island & Pacific—Oskaloosa Branch		10.96	100	1,096
Chicago, Rock Island & Pacific—Southwestern Division		14.08	100	1,408
<i>Wayne</i>		34.673	25	867
Chicago, Burlington & Quincy—Chariton Branch		6.893	50	345
Chicago, Rock Island & Pacific—Southwestern Div.		27.756	100	2,776
<i>Webster</i>		52.76	25	1,319
Chicago & Northwestern—Toledo & Northwestern Railway		25.36	25	634
Dubuque & Sioux City—Main Line		25.74	50	1,287
<i>Wenatchee</i>		46.74	1,165	54,425
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division		29.73	25	743
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.		16.96	25	424
<i>Woodbury</i>		61.605	2,282	140,725
Chicago, Milwaukee & St. Paul—Sioux City Branch		31.52	25	788
Chicago, St. Paul, Minneapolis & Omaha—Main Line		.94	50	47
Dubuque & Sioux City—Main Line		6.41	50	320
Sioux City & Pacific		22.333	50	1,117
<i>Worth</i>		35.059	3,348	117,425
Burlington, Cedar Rapids & Northern—Main Line		18.61	125	2,326
Central Iowa—Main Line		16.459	50	823
<i>Wright</i>		23.85	25	596
Chicago & Northwestern—Toledo & Northwestern Railway		23.85	25	596
Total		1189.085	\$	\$ 386,438

TABLE No. IV.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING-CARS.	Miles of road on which sleeping cars are used or operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.	TOTALS OF SYSTEMS.	
				Miles.	Assessed value.
Burlington, Cedar Rapids & Northern—Main Line.	240.64	\$ 128	\$ 30,686	240.64	\$ 30,686
Central Iowa—Main Line.	197.69	50	9,885		
Eastern Division.	96.711	50	4,836	294.407	14,721
Chicago & Northwestern.	355.02	120	42,602		
Toledo & Northwestern Railway.	382.27	25	9,582	738.290	52,184
Chicago, Burlington & Quincy.	281.645	200	56,329		
Chariton Branch.	36.541	50	1,827		
Chariton, Des Moines & Southern Railroad.	32.000	50	1,600		
Keokuk & St. Paul Railroad.	42.011	100	4,201		
Leon, Mt. Airy & Southwestern Railroad.	15.408	50	770	408.000	64,777
Chicago & Council Bluffs Division.	309.17	75	8,729		
Dubuque Division.	136.18	15	2,043		
Iowa & Dakota Division.	291.49	25	7,287		
Iowa & Minnesota Division.	41.54	25	1,039		
Sioux City Branch.	90.17	25	2,254	908.35	21,347
Chicago, Rock Island & Pacific—Iowa Division.	316.94	100	31,694		
Osaka Division.	64.38	100	6,438		
Southwestern Division.	129.51	100	12,951	510.839	51,083
Chicago, St. Paul & Kansas City—Main Line.	142.78	50	7,139		
Des Moines & St. Joseph Division.	228.12	25	5,703	370.99	12,842
Chicago, St. Paul, Minneapolis & Omaha—Main Line.	57.10	50	2,855	87.16	2,855
Chicago, Santa Fe & California.	19.81	100	1,981	19.81	1,981
Dubuque & Sioux City—Main Line.	326.58	50	16,329	326.58	16,329
Kansas City, St. Joseph & Council Bluffs—Main Line.	53.30	100	5,330	53.30	5,330
Omaha & St. Louis.	65.98	75	4,948	65.98	4,948
St. Louis, Keokuk & Northwestern.	2.79	160	279	2.79	279
Sioux City & Pacific.	80.613	50	4,031	80.613	4,031
Union Pacific.	2.06	500	1,030	2.06	1,030
Wabash Western.					
Des Moines & St. Louis.	65.52	25	1,638		
St. Louis, Ottumwa & Cedar Rapids.	43.31	25	1,083	108.33	2,721
Total.			1,189,085	286,538	

NOTE.—The above assessments are upon the interests of the several railroad corporations, respectively named in connection with the several assessments, as lessees or holders of the sleeping-cars to which the assessments respectively relate, and not upon any interest of such corporations therein as owners, all ownership interest therein, of such railroad corporations, being included in the assessments shown in Table No. II.

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1888, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.			OPERATING EXPENSES.			NET EARNINGS OR LOSS.			Taxes paid in 1888.
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.		
Burlington & Northern.	\$ 53,847.59		\$ 4,410.87	\$ 48,666.41	\$ 932.73	\$ 1,301.31	\$ 140.23	\$ 10.29	\$ 1,440.90	
Burlington & Western.	54,313.06		708.17	53,666.96	778.56				2,755.84	
Burlington, Cedar Rapids & Northern— Main Line	1,453,165.66									
Waverly Short Line.	31,602.97		4,410.87	1,206,153.91	2,892.39	610,692.66	1,596.47		47,318.16	
Milwaukee Division.	108,292.43									
Pacific Division.	195,744.56									
Iowa City & Western Railway.	120,313.29		1,687.75	144,281.50	1,975.31			326.15	4,430.00	
Chicago, Burlington & Quincy.	9,898.73		1,687.75	144,281.50	1,975.31			5,430.14	1,116.00	
Cedar Rapids & Clinton Railway.	178,564.87		1,687.75	144,281.50	1,975.31					
Chicago, Decatur & Minneapolis Railway.	9,898.73		1,687.75	144,281.50	1,975.31			673.64		
Total of system.	\$ 2,032,550.47		\$ 2,092.23	\$ 1,887,610.96	\$ 2,145.43	\$ 744,899.35	\$ 846.91		\$ 77,608.77	
Central Iowa—										
Burlington Branch.	\$ 870,175.77		4,410.87	707,430.03	3,578.83	171,736.74	869.78		28,048.40	
Des Moines Branch.	28,008.73		834.56	30,364.40	680.10	29,684.30	23.25		2,826.84	
State City Branch.	27,621.89		1,086.86	19,717.73	740.16	7,904.16	296.70		1,876.27	
Newton Branch.	10,308.91		781.09	12,117.33	863.86	5,711.12	188.80		2,186.57	
Eastern Division.	175,192.37		1,821.84	192,850.09	1,094.56	16,697.72	172.63		7,486.49	
Total of system.	\$ 1,102,387.65		\$ 2,744.15	\$ 663,377.60	\$ 181,640.50	\$ 386.05			\$ 46,654.05	

TABLE No. V.—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS.		NET EARNINGS ON LOAN.		TAKEN PAID IN 1888.
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Chicago & North-Western—									
Chicago & Northwestern Railway	5,189,579.94	14,034.71	2,732,841.77	7,869.53	2,386,538.25	6,722.26			116,018.68
Louisville & Nashville	66,174.00	70.49	33,915.90	36.15	18,952.14	20.38			6,871.27
Iowa Midland Railway	70.00	70.00	33,915.90	36.15	18,952.14	20.38			6,871.27
St. Paul & Northern Pacific	122,794.07	1,903.08	313,483.40	3,411.00	50,032.38	540.31			8,597.71
Ottumwa, Cedar Falls & St. Paul Railway	205,000.00	3,484.33	4,307.68	73.29	43,092.32	742.19			6,073.28
Des Moines & Minneapolis Railroad	248,000.00	3,894.33	43,092.32	654.10	23,085.12	348.68			20,944.44
Chicago & Northwestern Railway	294,841.69	1,739.49	137,404.43	856.10	127,587.33	774.69			45,873.71
Chicago & Northwestern Railway	19,852.06	5,948.32	10,461.09	3,218.94	8,450.37	2,729.34			
Iowa Railway, Coal and Manufacturing Company.	1,352,697.38	2,607.52	999,975.11	2,000.00	392,722.97	899.62			
Toledo & Northwestern Railway									
Total of system.	\$ 12,909,405.33	6,304.41	\$ 4,674,557.90	4,031.03	\$ 8,034,847.43	3,972.40			\$ 212,585.73
Chicago, Burlington & Kansas City	\$ 122,055.95	1,377.25	\$ 127,839.23	1,464.31			\$ 5,596.50	72.60	\$ 3,805.00
Chicago, Burlington & Quincy Railroad.	4,407,122.77	15,648.00	3,184,071.79	11,202.00	1,223,050.98	4,443.00			118,031.47
Keokuk & St. Paul Railroad.	191,455.18	4,957.60	735,499.20	3,011.00	64,952.38	1,616.60			9,782.25
Charlton Branch.	62,265.27	1,485.00	63,948.48	1,545.00			1,654.00	41.00	6,144.55
Nebraska City Branch	69,438.57	1,621.00	93,740.26	2,477.00			3,882.91	77.00	6,144.55
Nebraska City and Omaha	134,728.00	3,281.12	101,101.00	2,418.00			30,210.31	975.00	4,191.27
Nebraska City and Omaha	194,749.00	4,781.18	141,959.53	3,138.00			40,778.27	156.00	8,003.55
Nebraska City and Omaha	85,500.18	1,692.00	58,027.33	1,067.00	302.55	15.00			3,657.45
Nebraska City and Omaha	72,795.91	1,311.00	70,968.14	1,495.00			6,772.25	125.00	6,344.38
Nebraska City and Omaha	1,311.00	1,311.00	70,968.14	1,495.00					6,344.38
Nebraska City and Omaha	4,472.00	19,101.45	19,101.45	19,101.45	1,005.00	50.00			6,344.38
Nebraska City and Omaha	9,983.43	7,007.00	20,185.00	1,025.00			11,885.63	401.00	2,396.88
Brownville & Nodaway Valley Railroad	17,856.48	767.00	20,185.00	1,025.00			11,885.63	401.00	2,396.88
Clarinda, College Springs & Northwestern	1,110.22	71.00	20,185.00	1,025.00			11,885.63	401.00	2,396.88
Clarinda, College Springs & Northwestern	5,918.45	281.00	16,054.18	805.00			11,053.25	534.00	1,640.58
Nebraska City, Sidney & Northwestern	2,811.00	450.00	719.00	719.00			4,717.01	302.00	1,640.58
Hastings & Avera Railroad	5,231.79	450.00							1,640.58
Total of system.	\$ 5,107,200.97	6,776.05	\$ 3,983,135.19	5,225.70	\$ 1,144,125.94	1,518.15			\$ 77,307.87

Chicago, Iowa & Dakota	2,584.73	2,584.73	2,584.73	3,000.13	1,680.00
Chicago, Milwaukee & St. Paul	2,785,888.99	2,785,888.99	2,785,888.99	2,785,888.99	2,785,888.99
Chicago & Central Illinois Division	7,999.17	1,118,674.77	4,807.85	1,079,605.77	99,836.71
Chicago & North Western Division	2,691.56	144,707.85	1,004.83	86,944.96	6,716.33
Sioux City Branch	238,694.75	448,618.47	3,594.80	130,415.13	978.23
Dubuque Division	861,853.60	4,277.43	29,315.56	1,112.68	752.81
Des Moines Branch	317,608.85	419.13	29,315.56	1,112.68	752.81
Valley Branch	12,676.45	238,611.56	1,589.41	33,201.56	700.40
Waukon Branch	210,569.02	231,814.76	1,534.41	33,201.56	700.40
Davenport & Northwestern Line	11,290.58	2,725.96	2,725.96	11,290.58	139.77
Davenport & Northwestern Line	35,705.87	1,919.67	1,919.67	35,705.87	51.49
Maquoketa Branch	24,117.21	2,969.72	84,786.68	3,461.30	1,081.63
Clinton Branch	112,894.58	2,725.96	2,725.96	112,894.58	1,471.65
Iowa & Minnesota Division	45,133.90	1,722.14	90,415.78	1,010.90	1,081.63
Austin Branch	1,610,977.20	5,317.43	1,608,415.78	3,624.19	170.11
Iowa & Dakota Division	2,103.44	94.23	17,402.45	178.69	138.85
Estherville Branch	2,103.44	94.23	17,402.45	178.69	138.85
Spirit Lake Branch	10,310.83	814.76	23,814.60	1,010.90	679.95
Salem Branch	1,442.11	169.41	4,813.10	1,010.90	679.95
Sioux City & Dakota Division	108,466.21	2,691.47	1,010.90	3,176.64	300.36
Total of system	\$ 6,377,903.92	\$ 4,698.36	\$ 4,711,495.48	\$ 3,116.64	\$ 189,477.96
Chicago, Rock Island & Pacific—					
Iowa Division	\$ 5,674,888.99	\$ 10,014.10	\$	\$	\$
Southwestern Division	718,708.00	5,534.90			
Rock Island Branch	694,738.00	4,828.31			
Keokuk & Des Moines Division	629,400.87	2,920.64			
Keokuk Branch	429,872.37	5,035.73			
Audubon Branch					
Newton & Monroe Branch					
Guthrie & Northwestern Branch					
Keosauqua Branch					
Avesa, Macedonia & Southwestern Branch					
Wilton & Tipson Branch					
Harcas Branch					
Total of system	\$1,700,372.85	\$ 7,225.61	\$ 5,995,761.34	\$ 4,998.82	\$ 266,581.11
Chicago, St. Paul & Kansas City—					
Des Moines & St. Joseph Division					
Cedar Falls Branch	\$ 1,061,438.31	\$ 3,635.69	\$ 527,908.30	\$ 2,652.60	\$ 363.99
Valeria Coal Branch					
Total of system	\$ 1,061,438.31	\$ 3,635.69	\$ 527,908.30	\$ 2,652.60	\$ 363.99

TABLE No. V.—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EX- PENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1888.
					NET EARNINGS.		LOSS.		
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Chicago, St. Paul, Minneapolis & Omaha—									
Main Line	\$ 495,020.20	\$ 8,678.11	\$ 277,744.77	\$ 3,374.78	\$ 217,275.43	\$ 3,813.93	\$ 10,606.03	\$ 608.20	\$ 13,245.62
Rock River Line	3,227.50	185.01	15,833.53	793.21					2,393.32
Total of system	\$ 498,247.70	\$ 6,591.00	\$ 293,578.30	\$ 3,911.70	\$ 207,169.40	\$ 2,779.34			\$ 15,638.94
Chicago, Santa Fe & California—									
Clarinda & St. Louis	\$ 59,356.74	\$ 2,996.38	\$ 70,296.12	\$ 3,548.82			\$ 10,939.39	\$ 552.23	\$ 3,445.16
Crooked Creek	3,339.76	290.41	5,922.45	514.99			2,582.69	224.58	
Des Moines & Kansas City	12,184.15	525.19	17,079.69	786.19			4,895.54	211.01	858.01
Des Moines & Northwestern	63,864.21	63.75	68,831.94	68.74			4,987.73	4.98	
Des Moines Union	199,185.98	1,879.11	227,131.83	2,143.03			27,936.05	263.94	4,791.88
Dubuque & Sioux City—									
Main Line	1,651,093.70	5,055.64	1,347,110.84	4,124.90	303,972.86	930.78			66,751.52
Cedar Rapids Branch	17,413.74	415.99	24,861.98	593.91			7,445.24	177.92	2,948.70
Onawa Branch	73,900.81	475.18	109,672.65	705.20			35,771.84	230.02	15,004.62
Cedar Falls & Minnesota Railroad	95,370.59	1,261.85	135,180.84	1,788.58			39,810.25	526.73	6,938.10
Total of system	\$ 1,837,768.84	\$ 3,201.03	\$ 1,616,826.31	\$ 2,808.35	\$ 220,942.53	\$ 385.47			\$ 82,342.34
Ft. Madison & Northwestern									
Humeston & Shenandoah	\$ 34,648.26	\$ 547.73	\$ 26,713.99	\$ 593.63			\$ 2,005.73	\$ 45.90	
Iowa Northern	155,743.73	1,631.68	183,354.71	1,418.07	20,389.62	213.61			7,448.34
Kansas City, St. Joseph & Council Bluffs—									
Main Line	228,558.40	4,467.52	191,558.70	3,744.30	36,999.70	723.22			7,309.47
Tarkio Valley Railroad	8,022.85	3,697.16	7,981.58	3,678.11					304.56
Total of system	\$ 236,581.25	\$ 4,121.76	\$ 199,540.28	\$ 3,476.42	\$ 37,048.97	\$ 645.34			\$ 7,614.03
Keokuk & Western—									
Keokuk & Western Railroad	167,654.08	2,235.30	158,913.16	2,118.84	8,740.92	116.50			5,934.28
Centerville, Moravia & Albia Railroad	15,090.74	563.78	15,569.92	661.25			5,779.19	197.43	
Total of system	\$ 179,744.82	\$ 1,792.94	\$ 174,783.08	\$ 1,743.45	\$ 4,961.74	\$ 49.40			\$ 5,934.28
Mason City & Ft. Dodge									
Minneapolis & St. Louis	81,343.10	884.16	63,237.17	687.36	18,105.93	196.80			9,345.00
Omaha & St. Louis	273,201.04	1,948.19	230,672.83	1,650.97	41,528.21	297.22			16,379.63
Ottumwa & Kirksville	195,975.17	2,970.22	153,262.85	2,322.87	42,712.32	647.35			7,694.28
St. Louis, Des Moines & Northern	25,542.72	2,180.50	20,940.36	1,717.94	5,602.36	471.56			893.28
St. Louis, Keokuk & Northwestern	53,740.88	1,298.72	58,460.23	1,412.77			4,719.35	114.05	1,117.95
St. Louis, Keokuk & Northwestern Railroad—									
Keokuk & Northwestern Railroad	77,697.37	1,492.83	126,115.16	2,433.40			48,417.70	930.39	3,567.21
Sioux City & Pacific	480,579.11	5,961.48	319,305.41	3,902.08	161,183.70	1,909.47			16,675.26
Toledo, Peoria & Western									
Union Pacific—									
Main Line									
Dummy Line	87,138.82	21,156.20	31,927.28	7,749.34	55,211.54	13,406.86			28,361.90
Wabash Western—									
Des Moines and St. Louis Railroad	63,649.90	945.72	84,978.35	1,262.67			21,331.45	316.95	5,832.89
St. Louis, Ottumwa & Cedar Rapids Railroad	96,804.45	2,230.75	169,537.36	3,968.39			73,732.81	1,675.04	3,799.28
Chicago, Rock Island & Pacific Track	34,966.91	925.58	81,225.59	826.08	5,761.32	59.50			
Total of system	\$ 195,438.26	\$ 1,795.81	\$ 285,741.20	\$ 2,625.07			\$ 90,302.94	\$ 829.76	\$ 9,632.16
Includes	\$ 265,265,661.30	\$ 4,382.25	\$ 236,849,706.39	\$ 3,233.53	\$ 9,515,957.71	\$ 1,146.72			\$ 1,194,607.33

* Includes the earnings of the "Forest City" Branch from Bayfield to Forest City, leased from the Minneapolis & St. Louis Railway, and operated jointly—7.22 miles.

† Includes the earnings from Tara to Ft. Dodge, run over the Dubuque & Sioux City railway (?) 5.34 miles.

‡ This amount is estimated by the railway company.

§ Earnings and expenses are for six months only.

|| No report of earnings.

¶ Includes the earnings from Comstock to Ottumwa over the Chicago, Rock Island & Pacific Railway, 8.333 miles.

** No report for 1888.

APPENDIX.

TABLE No. I.

*Abstract of assessments of Railroad Property in the State of Iowa for the year 1874 to 1889 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874.....	3,728	\$ 21,719,809	\$ 5,826	\$ 15,430,620	\$ 4,139	141
1875.....	3,765	21,986,698	5,840	15,568,908	4,135	141
1876.....	3,823	22,556,983	5,903	16,422,588	4,219	122
1877.....	3,938	22,421,070	5,694	17,221,033	4,373	136
1878.....	4,075	21,619,979	5,306	17,847,728	4,380	121
1879.....	4,323	22,540,904	5,214	21,294,275	4,926	106
1880.....	4,811	24,038,126	4,997	23,256,165	4,834	103
1881.....	5,269	25,745,362	4,886	27,737,149	5,275	83
1882.....	5,733	26,292,284	4,587	29,278,633	5,108	83
1883.....	6,792	28,332,740	4,171	31,153,363	4,587	91
1884.....	7,106	29,886,869	4,206	35,490,225	4,994	84
1885.....	7,445	31,315,838	4,206	34,149,124	4,587	92
1886.....	7,490	33,216,688	4,435	35,492,423	4,739	94
1887.....	7,912	35,870,891	4,530	35,231,206	4,491	109
1888.....	8,291	43,100,575	5,198	37,762,535	4,555	114
1889.....	8,398	43,271,008	5,214	36,365,664	4,330	119

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this State, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the thirty-first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

*This amount is based on the average number of miles of road operated within this State for the entire year ending December 31 of the year preceding.

TABLE No. II.

Classification of the Railroads in this State as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Chicago & North-Western.
Chicago, Burlington & Quincy.
Chicago, Milwaukee & St. Paul.
Chicago, Rock Island & Pacific.
Chicago, St. Paul, Minneapolis & Omaha.
Chicago, Santa Fe & California.
Kansas City, St. Joseph & Council Bluffs.
Sioux City & Pacific.
Toledo, Peoria & Western.
Union Pacific.

CLASS "B."

Dubuque & Sioux City.

CLASS "C."

Burlington & Northwestern.
Burlington & Western.
Burlington, Cedar Rapids & Northern.
Central Iowa.
Chicago, Burlington & Kansas City.
Chicago, Iowa & Dakota.
Chicago, St. Paul & Kansas City.
Clarinda & St. Louis.
Crooked Creek.
Des Moines & Kansas City.
Des Moines & Northwestern.
Ft. Madison & Northwestern.
Humboldt & Shenandoah.
Iowa Northern.
Keokuk & Western.
Mason City & Fort Dodge.
Minneapolis & St. Louis.
Omaha & St. Louis.
Ottumwa & Kirksville.
St. Louis, Des Moines & Northern.
okuk & Northwestern.
Wabash Western.

Class "A" includes all railroads whose gross annual earnings, per mile, are four thousand dollars or more; Class "B," all whose gross annual earnings, per mile, are three thousand dollars or any sum in excess thereof less than four thousand dollars, and Class "C," all whose gross annual earnings, per mile, are less than three thousand dollars.

Roads in Class "A" are limited to a charge of three cents; in Class "B," to three and one-half cents, and in Class "C," to four cents per mile for the transportation of passengers, except that a charge of ten cents may be added to the fare of a passenger, when paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train. One half the rates above mentioned is the limit for children twelve years

These rates cover ordinary baggage, not exceeding one hundred pounds in weight, with each passenger.